

ABSTRACT

Audit report lag is the time span for completing the annual financial report audit, measured based on the number of days required to obtain the independent auditor's report on the company's annual financial report audit, from the company's book closing date, namely December 31 until the date stated until the independent auditor's report is completed.

The aim of this research is to analyze the influence of the audit committee, profitability, liquidity, company size and KAP reputation on audit report lag. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2022 period. The sampling method used was purposive sampling and the final sample obtained was 564. The data analysis method used was multiple regression analysis with the help of SPSS version 25 software.

The research results show that the audit committee, profitability, KAP reputation have a significant negative influence on audit report lag, liquidity and company size have no effect on audit report lag.

Keywords: Audit Report Lag, Audit Committee, Profitability, Liquidity, Company Size, KAP Reputation