ABSTRACT

This study aims to evaluate the effect of company size, profitability, solvency, KAP size, audit opinion, and institutional ownership on audit report lag. This study uses company size, profitability, solvency, KAP size, audit opinion, and institutional ownership as independent variables. Meanwhile, audit report lag acts as the dependent variable.

The sample in this study were energy sector companies listed on the IDX in the 2020-2022 period. Based on the purposive sampling method, 114 samples were obtained that met the criteria. Multiple linear regression analysis was chosen as the analysis method in this study.

The results present that all independent variables including company size, profitability, solvency, KAP size, audit opinion, and institutional ownership simultaneously affect audit report lag. In addition, partial results show that company size, audit opinion, and institutional ownership have a negative and insignificant determination on audit report lag. Profitability and solvency have a positive and insignificant determination on audit report lag. Meanwhile, KAP size has a negative and significant effect on audit report lag.

Keywords: company size, profitability, solvency, KAP size, audit opinion, institutional ownership, audit report lag