

ABSTRACT

This study aims to analyze the influence of the Covid-19 pandemic on Audit Report Lag and Audit Fee with the effectiveness of the audit committee as a moderation variable. This study consists of two dependent variables, namely Audit Report Lag and Audit Fee. The independent variable in this study is the Covid-19 pandemic. In addition, this study also involves the Effectiveness of the Audit Committee as a moderation variable as well as a control variable consisting of company size, leverage, profitability, and auditor reputation.

The population in this study is non-financial companies listed on the Indonesia Stock Exchange from 2016 to 2021. The total sample used in this study is 183 companies or 1098 samples that meet the criteria that have been set. Data analysis was carried out by panel data regression analysis with Eviews 12 software and Partial Least Square Structural Equation Modelling (SEM-PLS) analysis with SmartPLS 4.0 software which was used to analyze the latent variables of the Audit Committee's Effectiveness.

Based on the statistical results of this study, it shows that the Covid-19 pandemic has a positive effect on Audit Report Lag and Audit Fee in accordance with the assumptions of Agency Theory. Meanwhile, the Effectiveness of the Audit Committee is known not to moderate the relationship between the Covid-19 pandemic and Audit Report Lag nor the relationship between the Covid-19 pandemic and Audit Fees. This study also showed a significant positive effect of profitability on Audit Report Lag, but did not affect Audit Fees. Meanwhile, in the variables of company size, leverage, and auditor reputation have a negative effect on Audit Report Lag but have a significant positive influence on Audit Fees.

Keywords: Covid-19 Pandemic, Audit Report Lag, Audit Fee, Audit Committee Effectiveness, Company Size, Leverage, Profitability, Auditor Reputation.