

## ABSTRACT

*This study conducts an analysis related to the factors that influence audit report lag, namely company size, profitability, solvency and liquidity in the pre-COVID-19 period (2018-2019) and during the COVID-19 pandemic (2020-2021). This study uses manufacturing sector companies listed on the official website of the Indonesia Stock Exchange (IDX) consecutively in 2018-2021. The sample selection method used in this study is purposive sampling method. The samples used in this study totalled 570 samples for each period. The results showed that company size in the pre-COVID-19 pandemic period had a significant negative effect on audit report lag, but in the period during the COVID-19 pandemic company size had no significant effect on audit report lag. Profitability in the pre-COVID-19 pandemic period and during the COVID-19 pandemic did not have a significant effect on audit report lag. Solvency in the pre-COVID-19 pandemic period and during the COVID-19 pandemic has no significant effect on audit report lag. Liquidity in the pre-COVID-19 pandemic period and during the COVID-19 pandemic has no significant effect on audit report lag.*

*Keywords: Audit Report Lag, Company Size, Profitability, Solvency, Liquidity*