

ABSTRACT

The purpose of this research is to examine the effect of Audit Opinion, Audit Committee Activeness, Auditor Reputation, Audit Tenure on Audit Report Lag of primary consumer companies written on the IDX in 2020-2022. This study uses the agency theory.

The population used in this research is primary consumer companies written on the IDX in 2020-2022. Purposive sampling was used in selecting research samples and produced 99 research samples for 3 consecutive years (2020-2022).

The analysis results show that Audit Opinion cannot be defined, while Audit Committee Activity, Auditor Reputation, and Audit Tenure have a negative effect on Audit Report Lag. The study also finds that Audit Opinion does not have a correlation with Audit Report Lag. Additionally, it was discovered that the effects of Audit Committee Activity, Auditor Reputation, and Audit Tenure on Audit Report Lag are significantly negative.

Keywords: Audit Opinion, Audit Committee Activity, Auditor Reputation, Audit Tenure, Audit Report Lag.