ABSTRACT

This study aims to analyze and empirically test the relationship between company complexity, profitability, KAP reputation, audit tenure on audit report lag from 2020 to 2022. The independent variables in this study are company complexity, profitability, KAP reputation, and audit tenure. The dependent variable in this study uses audit report lag.

This study uses secondary data from companies listed on the Indonesia Stock Exchange from 2020 to 2022. Researchers combine two company sectors, namely non-cylicals consumer goods companies and cylicals consumer goods companies. Based on the purposive sampling method, the final sample in this study amounted to 466 data. In the non-cyclicals consumer goods sector, the sample amounted to 216 data and for the cyclicals consumer goods sector amounted to 250 data. The analysis method used is multiple linear regression analysis with the SPSS application. Hypothesis testing (t test) is done by splitting method or dividing 3 sectors, namely consumer goods companies, non-cylicals consumer goods companies, and cyclicals consumer goods companies.

The research findings indicate that company complexity has a negative impact on audit report lag in the consumer goods and non-cyclicals sectors, but has no significant effect on the cyclicals goods sector. Profitability has a negative effect on audit report lag in the consumer goods sector, both non-cyclicals and cyclicals. KAP reputation has a negative effect on audit report lag in the consumer goods sector and the non-cyclicals sector, but has no effect on the cyclicals sector. Audit tenure does not affect the audit report lag in the consumer goods sector and non-cyclicals sector, but has an effect on cyclicals sector.

Keywords: Company complexity, Profitability, KAP reputation, Audit tenure, Audit report lag, Consumer goods sector.