

ABSTRACT

There are many cases of companies submitting financial reports later than the predetermined deadline, including SOEs. Delays in submitting financial reports can reduce the reliability and usefulness of the information contained therein. The submission of financial reports itself is a form of transparency and accountability of SOEs to the Ministry of SOE and investors. This study aims to examine the effect of Company Size, Profitability, Solvency, Leverage, and KAP Size on audit report lag in SOEs operating in 2020-2023.

The population in this study were all SOEs operating in 2020-2023. The data used in this study are secondary data and sample selection using purposive sampling method obtained 212 research samples. The analysis model uses multiple linear regression analysis to test the relationship between the independent variable and the dependent variable.

The results showed that profitability, solvency, and corporate leverage had a significant negative effect on audit report lag, while company size and KAP size had no significant effect on audit report lag.

Keywords: audit report lag, firm size, profitability, solvability, leverage, audit firm size.