ABSTRACT

The purpose of this study was to examine the effect of the independent variables of board size, board independence, audit committee size, audit committee independence, audit committee expertise and profitability control variables calculated by ROA and capital adequacy ratio on the dependent variable, namely audit report lag.

This study used a sample of banking companies registered on the IDX in 2022-2023 with a total sample of 92 samples. The sample selection is based on the purposive sampling method with the criteria set by the researcher. Multiple linear regression analysis is the analysis method used in this study.

The results of this test explain that all independent variables and control variables described as board size, board independence, audit committee size, audit committee independence, audit committee expertise, ROA and capital adequacy ratio have a strong effect on audit report lag. This study shows that board size, audit committee size and audit committee expertise have a significant negative effect on audit report lag. The independence of the board of commissioners and the independence of the audit committee have a positive and significant effect on audit report lag. While the control variable for ROA has a significant negative effect and the capital adequacy ratio has a significant positive effect on audit report lag.

Keywords: board size, board independence, audit committee size, audit committee independence, audit committee expertise, profitability, capital adequacy ratio, audit report lag.