

## **ABSTRACT**

*This study aims to determine the effect of previous year's audit opinion, company size, and key audit matters on audit report lag. The variables used in this study are previous year's audit opinion, company size, and key audit matters as independent variables, and audit report lag as the dependent variable.*

*The population in this study were companies in the consumer cyclical sector listed on the Indonesia Stock Exchange in 2022-2023. Sampling was conducted using purposive sampling following certain criteria. The sample used in this study consisted of 119 companies, with a total of 216 observations. Because this study used panel data, the analysis method used in this study was panel data regression analysis.*

*The results of the study indicate that unmodified audit opinions have a negative effect on audit report lag. Meanwhile, company size and key audit matters do not have a significant effect on audit report lag.*

*Keywords: audit report lag, previous year's audit opinion, company size, key audit matters.*