

ABSTRACT

This study aims to analyze the effect of Key Audit Matters disclosure and Corporate Governance on Audit Report Lag. The independent variables in this study include KAM, audit committee size, audit committee independence, audit committee expertise, audit committee meetings, board of commissioners size, and board of commissioners independence. Furthermore, the dependent variable in this study is Audit Report Lag (ARL). In addition, this study also uses control variables, namely company size, Big 4 auditors, and leverage.

The population used in this study was non-financial companies listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024. The sample was collected using purposive sampling, resulting in a sample of 534 companies. The analysis used in this study employed panel data regression analysis with a selected model, namely the fixed effect model, where all analyses were conducted using the Eviews 13 application.

The results of this study indicate that KAM disclosure, audit committee size, audit committee independence, audit committee expertise, board of commissioners size, and board of commissioners independence were found to have no significant effect on ARL. On the other hand, only audit committee meetings were found to have a negative and significant effect on ARL.

Keywords: Audit Report Lag, audit committee, board of commissioners, KAM disclosure

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