ABSTRACT

The purpose of this study is to analyze the influence of company and auditor characteristics on audit report lag. The independent variables in this study are company size, auditor reputation, and auditor industry specialization, while audit report lag serves as the dependent variable.

This study used 304 primary consumer goods manufacturing companies listed consecutively on the Indonesia Stock Exchange from 2021 to 2024. Sampling was based on purposive sampling based on specific criteria. The analytical method used was multiple linear regression analysis.

The results show that company size has no effect on audit report lag, auditor reputation has a significant negative effect on audit report lag, and auditor industry specialization has no effect on audit report lag.

Future research is suggested to explore other independent variables, expand the scope of research sectors, and use different cutoff criteria for the auditor industry specialization variable.

Keywords: company size, auditor reputation, auditor industry specialization, audit report lag.