ABSTRACT

This study aims to test the effect of firm size, profitability, KAP reputation, and audit tenure on audit report lag. In this study, firm size, profitability, KAP reputation, and audit tenure are used as independent variables, while audit report lag is used as the dependent variable.

This study uses consumer cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2025 period, with a total sample of 395 observations. The sampling method applied was purposive sampling based on predetermined criteria. The analytical method used in this study is multiple linear regression analysis with SPSS 31 as the analytical tool.

The results of this study indicate that, simultaneously, all independent variables, namely firm size, profitability, audit firm reputation, and audit tenure, have a significant effect on audit report lag. Partially, firm size has no effect on audit report lag, profitability has a negative effect on audit report lag, audit firm reputation has no effect on audit report lag, and audit tenure has a negative effect on audit report lag.

Keywords: firm size, profitability, KAP reputation, audit tenure, audit report lag.