ABSTRACT

The timeliness of audited financial statement submission is an important aspect of maintaining the relevance of financial information for stakeholders. However, the length of the audit completion process (audit report lag) remains a concern, particularly among technology sector, which is characterized by complex operational activities. This study aims to examine the effect of profitability and operational complexity on audit report lag, with audit quality as a mediating variable.

This study employed a quantitative approach using multiple linear regression analysis and mediation analysis through the Sobel Test. The research sample consisted of 124 observations from 31 technology sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022-2025 period, selected using the purposive sampling technique. The results indicate that profitability has no significant effect on audit report lag, while operational complexity has a significant positive effect and audit quality has a significant negative effect on audit report lag. In addition, profitability and operational complexity have significant positive effects on audit quality. The mediation analysis further demonstrates that audit quality significantly mediates the effects of profitability and operational complexity on audit report lag.

Keyword: *Profitability; Operational Complexity; Audit Quality; Audit Report Lag.*