ABSTRACT

This study aims to examine and find the empirical evidence about the effect of leverage, number of audit committee meeting, and complexity of company operations on audit report lag. This research also aims to examine the effect of audit firm on the association leverage, number of audit committee meeting, and complexity of company operations on audit report lag. Leverage, number of audit committee meeting, and complexity of company operations as independent variables and audit report lag as a dependent variable. Furthemore, this study uses audit firm as a moderating variable.

The sample in this study consists of 381 companies, which listed on the Indonesia Stock Exchange (IDX) from 2016-2018. The study used multiple linear regression as the analysis method. Before being conducted by regression test, it was examined by using the classical assumption tests.

The result of this study indicates that leverage has positive and significant influence on audit report lag. Whereas, number of audit committee and complexity of company operations have negative and significant influence to audit report lag. Moreover, audit firm as moderating variable is not able to influence the association leverage, number of audit committee meeting, and complexity of company operations to audit report lag.

Keyword: audit report lag, leverage, number of audit committee meeting, complexity of company operations, audit firm