

ABSTRACT

This study aims to analyze the factors that affect the audit report lag. The dependent variable in this study is audit report lag. The independent variables in this study are audit committee effectiveness, financial condition, operational complexity, profitability, KAP reputation, tenure audit, specialization industrial auditor, audit opinion, and company size.

The population in this study is a banking company registered in Indonesia Stock Exchange in 2017-2019. The sampling method used was purposive sampling method using criteria for determining the sample so that 120 sample companies were obtained for 3 years of observation (2017-2019). Data analysis was done by multiple linear regression analysis with SPSS 20 software.

The results of this study indicates that KAP reputation and company size have a negative significant effect on audit report lag. Meanwhile audit committee effectiveness, financial condition, operational complexity, profitability, tenure audit, specialization industrial auditor, and audit opinion are not associated with audit report lag.

Keywords: audit report lag, company internal factors, KAP characteristics.

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