

ABSTRACT

The purpose of this study is to examine how audit report lag among energy sector businesses listed on the Indonesia Stock Exchange between 2022 and 2024 is related to audit tenure, accounting firm size, company age, and company size. The fact that many businesses still encounter delays in submitting their audited financial accounts is the driving force for this study. This suggests that a crucial component of giving financial information to users of financial statements is the promptness of audit procedures.

Purposive sampling is the sample strategy used in this investigation. The secondary data used in this study came from the IDX website and the pertinent businesses. A multiple linear regression model was used to evaluate 181 firm samples.

Audit tenure, the size of the public accounting firm, and firm size (measured as the natural logarithm of total assets) were found to have a significant negative impact on audit report lag for companies in the energy sector from 2022 to 2024, according to tests performed using Eviews 14 SV. In the meantime, audit report lag was unaffected by firm age. Concurrently, audit report lag is influenced by audit tenure, public accounting firm size, firm age, and firm size.

Keywords: *Audit report lag, audit tenure, accounting firm size, age of company, company size.*

