

ABSTRACT

This study aims to examine the influence of audit committee expertise, audit committee meeting, audit committee size, audit tenure, the reputation of the KAP, and audit fee on audit report lag. The population in this study consists of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2020 period. The sample size used is 51 companies, selected using the purposive sampling method.

The results of the study indicate that audit committee expertise, audit committee meeting, audit committee size, audit tenure, and the reputation of the KAP do not have a significant effect on audit report lag, whereas audit fee have a significant effect on audit report lag. In this context, audit fees have a significant influence on audit report lag because they are directly related to economic factors and the prioritization of resources on the part of the auditor. Meanwhile, other variables such as audit committee expertise, audit committee meetings, audit committee size, audit tenure, and KAP reputation may require more in-depth context or more consistent practices to significantly influence audit report lag results in the Indonesian business context.

Keywords: audit committee expertise, audit committee meeting, audit committee size, audit tenure, the reputation of the public accounting firm, audit fee, audit report lag.