

ABSTRACT

Audit report lag is the time interval for the closing date of an annual financial report to the date stated in the independent auditor's report. In the Appendix to the Decision of the Chairman of the Board of Commissioners of the Financial Services Authority of the Republic of Indonesia in 2016 stipulates that companies go public must submit annual financial statements accompanied by the auditor's opinion no later than 120 days after the closing of a company's financial statement book. In this study, there are factors that can affect audit report lag, including solvency, complexity of operations, audit committee.

The purpose of this study was to determine the effect of solvency, operating complexity, and audit committee on audit report lag in property and real estate companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020.

The population in the study is a property and real estate sector company listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The sampling technique used is purposive sampling and obtained the number of samples used in this study as many as 105 samples consisting of 21 companies. The data analysis method used is regression analysis of panel data using Evies10 software by performing several stages of testing.

The results of this study indicate solvency, operating complexity, and the audit committee have a simultaneous effect on audit report lag. Partially, solvency has a positive effect on audit report lag, operating complexity has a negative effect on audit report lag, while the audit committee has no effect on audit report lag.

Based on the results of the study, the researcher provides suggestions so that this research can develop knowledge for further research. With this research, it can be used as a source of information for investors in making decisions to pay attention to the factors that affect financial reporting delays. For further research, in order to be able to use other variables and other indicators in measuring variables.

Keywords: Audit report lag, solvency, operating complexity, and audit committee.