ABSTRACT

Audit report lag is the time span for completing the audit report which is measured based on the number of days required to obtain the auditor's report on the company's annual financial statements starting from the closing date of the book until the date listed in the independent auditor's report.

The independent variables of this study are audit opinion, KAP size, and company size. While the dependent variable is audit report lag. This study was conducted to analyze the effect of audit opinion, KAP size, and company size on audit report lag in energy companies listed on the Indonesia Stock Exchange (IDX).

The population of this study are energy companies on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. This research is categorized as descriptive research. The sampling technique used in this study used a purposive sampling method. Based on predetermined criteria, this study has a total of 230 observations from 46 companies with a study period of 5 years. The analysis technique in this research is panel data regression analysis.

The results of this study are audit opinion, KAP size, and company size have a simultaneous effect on audit report lag. Audit opinion and KAP size have a significant negative effect partially on audit report lag. Meanwhile, company size has no significant effect on audit report lag. Suggestions for further research are adding variables and being able to expand the object of research with other sectors listed on the Indonesia Stock Exchange in order to be able to update symptoms that can lead to audit report lag and provide a broader picture of the object under study.

Keywords*: Audit Opinion, KAP Size, Company Size, Audit Report Lag*