

ABSTRACT

Financial reports are an important source of information to help various interested parties in making decisions and function in measuring the performance of a company. Companies listed on the Indonesia Stock Exchange are required to report financial reports in accordance with financial accounting standards and have been audited by independent auditors in a timely manner so that the information obtained is understandable, relevant, reliable and can be compared.

This research aims to determine the effect of leverage, financial distress, tax risk, and earnings volatility on audit report lag in basic materials sector companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The population in this research are basic materials sector companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The sample selection technique used was purposive sampling and 26 samples were obtained, but minus the outliers of 7 samples, the result was 19 samples. The data analysis method in this research is panel data regression analysis using eviews 12 software.

The research results show that leverage, financial distress, tax risk, and earnings volatility simultaneously influence audit report lag. Partially, earnings volatility has a negative effect on audit report lag, while leverage, financial distress and tax risk have no effect on audit report lag.

Keywords: *audit report lag, earnings volatility, financial distress, leverage, and tax risk,.*