

ABSTRACT

Audit report lag is a critical issue in financial reporting as it affects the relevance of information for investors and stakeholders. This study aims to analyze the effect of earnings volatility, audit committee meetings, and audit tenure on audit report lag, with auditor industry specialization as a moderating variable in food and beverage companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2024 period. A quantitative approach was employed using secondary data from annual financial reports. A total of 22 companies were selected using purposive sampling. The data analysis technique used was panel data regression with interaction testing for moderation. The results show that earnings volatility and audit tenure significantly affect audit report lag, while audit committee meetings do not. Auditor industry specialization is proven to moderate the relationship between audit tenure on audit report lag, but not the relationship between earning volatility and audit committee meetings and audit report lag. These findings provide practical implications for companies, auditors, investors, and regulators to improve reporting efficiency and corporate governance quality.

Keywords: *earnings volatility, audit committee meetings, audit tenure, audit report lag, auditor industry specialization.*