The Influence of Audit Opinion, Audit Tenure, and Audit Committee on Audit Report Lag

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Abstract

This research is using quantitative study that aims to ensure empirically the influence of audit opinions, audit tenure, and audit committees as well as the covid-19 pandemic as a control variable on audit report lag. The population in this study is a manufacturing sector company indexed by Kompas 100 and has been listed on the Indonesia Stock Exchange in the 2018-2020 period. The samples in this study were taken using the purposive sampling method, so that 78 samples were obtained from 196 company populations. The data used in this study is secondary data taken from the financial reports and annual reports. Hypothesis testing using Multiple Linear Regression Analysis using the STATA version 16 application. The results of this research obtained by this study are that the audit opinion has a significant negative effect on the audit report lag, the tenure audit has no effect on the audit report lag, and the audit committee has a significant negative effect on the audit report lag, and the covid-19 pandemic as a control variable has a significant positive influence on the audit report lag. The results of this study can help auditors and companies in improving the effectiveness and efficiency of the auditing process by controlling dominant factors such as audit opinions and audit committees against audit report lag.

Keywords	: *Audit Report Lag, Audit Tenure, Audit Committee, and The Covid-19 Pandemic*

Pengaruh Opini Audit, *Audit Tenure,* dan Komite Audit terhadap *Audit Report Lag*

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Abstrak

Penelitian ini menggunakan studi kuantitatif yang bertujuan untuk memastikan secara empiris adanya pengaruh dari opini audit, *audit tenure,* dan komite audit serta pandemi *covid-19* sebagai variabel kontrol terhadap keterlambatan laporan keuangan (*audit report lag)*. Populasi dalam penelitian ini ialah perusahaan sektor manufaktur yang terindeks Kompas 100 dan telah terdaftar di Bursa Efek Indonesia pada periode 2018-2020. Sampel dalam penelitian ini diambil menggunakan metode *purposive sampling*, sehingga diperoleh 78 sampel dari 196 populasi perusahaan. Data yang digunakan dalam penelitian ini ialah data sekunder yang diambil dari laporan keuangan dan laporan tahunan. Pengujian hipotesis menggunakan Analisis Regresi Linear Berganda dengan menggunakan aplikasi STATA versi 16. Hasil penelitian yang diperoleh penelitian ini yaitu, opini audit berpengaruh signifikan negatif terhadap *audit report lag*, *audit tenure* tidak berpengaruh terhadap *audit report lag*, dan komite audit berpengaruh signifikan negatif terhadap *audit report lag*, serta pandemi *covid-19* sebagai variabel kontrol mempunyai pengaruh signifikan positif terhadap *audit report lag*. Hasil penelitian ini dapat membantu auditor dan perusahaan dalam peningkatan efektivitas dan efisiensi proses pengauditan dengan mengendalikan faktor-faktor dominan seperti opini audit dan komite audit terhadap keterlambatan penyampaian laporan keuangan (*audit report lag)*.

Kata kunci   **: *Audit Report Lag,* Opini Audit, *Audit Tenure,* Komite Audit, dan Pandemi *Covid-19***