The Influence of Profitability, Key Audit Matters and Audit Committee Financial Expertise on Audit Report Lag

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Abstract

Examining the variables that affect audit report lag is the aim of this study. The study's independent variables are audit committee financial expertise, profitability, and important audit problems. The study's dependent variable, audit report lag, is determined by comparing the company's closing year to the date on which the independent audit report was released. The study's population consisted of 92 major consumer companies that were listed between 2022 and 2023 on the Indonesia Stock Exchange (IDX). Two years were spent in observation. Purposive sampling was utilized for sampling in this study, and 184 companies were selected based on predetermined standards. Using STATA Version 17 software, data analysis approaches include multiple linear regression models. The study's findings indicate that audit report latency is positively impacted by profitability, but not by major audit topics or the financial knowledge of the audit committee.

Keywords: Profitability, Key Audit Matters, Audit Committee Financial Expertise, Audit Report Lag

Pengaruh Profitabilitas, *Key Audit Matters* dan *Audit Committee Financial Expertise* terhadap *Audit Report Lag*

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Abstrak

Penelitian ini mempunyai tujuan untuk meneliti variabel-variabel yang menyumbang pengaruh audit report lag. Variabel independen dalam penelitian ini adalah *adudit committee financial expertise*, profitabilitas, serta *ket audit matters*. Variabel dependen dalam penelitian ini, audit report lag, ditentukan dengan membandingkan tahun penutupan perusahaan dengan tanggal laporan audit independen dirilis. Populasi penelitian ini terdiri dari 92 perusahaan konsumen utama yang terdaftar antara tahun 2022 dan 2023 di Bursa Efek Indonesia (BEI). Dua tahun dihabiskan untuk observasi. Pengambilan sampel dalam penelitian ini memakai purposive sampling, dan 184 perusahaan dipilih berdasarkan standar yang sudah ditentukan sebelumnya. Dengan memakai perangkat lunak STATA Versi 17, pendekatan analisis data mencakup beberapa model regresi linier. Temuan penelitian menunjukkan bahwa audit report latensi dipengaruhi secara positif oleh profitabilitas, tetapi tidak oleh topik audit utama atau pengetahuan keuangan komite audit.

Kata Kunci: Profitabilitas, *Key Audit Matters*, *Audit Committee Financial Expertise*, *Audit Report Lag*