

The Influence of Company Size, Audit Tenure, and Financial Distress on Audit Report Lag

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ABSTRACT

This study employs a quantitative approach to empirically examine the influence of Key Audit Matters, Audit Tenure, and Financial Distress on Audit Report Lag. The population consists of 85 companies in the property and real estate sector listed on the Indonesia Stock Exchange (IDX) during the period 2022 to 2024. A total of 77 companies were selected as samples using purposive sampling, resulting in 231 panel data observations over three years. The data were analyzed using panel regression with STATA software at a 10% significance level. The findings reveal that Key Audit Matters do not have a significant effect on audit delay. In contrast, both Audit Tenure and Financial Distress are shown to significantly influence the timeliness of audit reporting. This research discusses each result in detail, provides theoretical justification, and outlines the practical implications of the findings.

*Keyword : Key Audit Matters; Audit Tenure; Financial Distress;
Audit Report Lag*

PENGARUH *COMPANY SIZE*, *AUDIT TENURE*, dan *FINANCIAL DISTRESS* TERHADAP *AUDIT REPORT LAG*

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ABSTRAK

Penelitian ini menggunakan pendekatan kuantitatif untuk mengevaluasi secara empiris pengaruh *Key Audit Matters*, *Audit Tenure*, dan *Financial Distress terhadap Audit Report Lag*. Populasi dalam studi ini mencakup 85 perusahaan sektor properti dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022 hingga 2024. Melalui metode purposive sampling, diperoleh sampel sebanyak 77 perusahaan, menghasilkan 231 observasi data panel selama tiga tahun. Analisis data dilakukan dengan teknik regresi panel menggunakan perangkat lunak STATA, dengan tingkat signifikansi sebesar 10%. Hasil penelitian menunjukkan bahwa *Key Audit Matters* tidak memberikan pengaruh yang signifikan terhadap keterlambatan laporan audit, sementara *Audit Tenure* dan *Financial Distress* terbukti memiliki pengaruh signifikan terhadap variabel tersebut. Penelitian ini selanjutnya mengkaji setiap hasil temuan secara mendalam, mengaitkannya dengan teori yang relevan, serta menyampaikan implikasi yang dapat ditarik dari hasil analisis.

Kata Kunci : *Key Audit Matters*, *Audit Tenure*, *Financial Distress*,
Audit Report Lag