

The Effect Of Company Operational Complexity, Audit Committee, And Audit Quality On Audit Report Lag With Board Gender Diversity As A Moderation

Abstract

This study was conducted to analyze the effect of the complexity of company operations, audit committees, and audit quality on audit report lag, with gender diversity in the board of directors as a moderating variable for coal mining companies listed on the Indonesia Stock Exchange (IDX) between 2021 and 2023. The audit reporting lag is the time between the end of the fiscal year and the issuance of the audit report. The timely submission of audited financial accounts is critical because it influences the quality of financial information and stakeholders' economic decision-making. The sample for this study consisted of 26 coal mining sub-sector enterprises. STATA 17 was used for the study, with the Random Effect Model (REM) applied. Audit report lag was found to be unaffected by the complexity of corporate operations or audit committees, whereas audit quality had a negative impact. Meanwhile, gender diversity on the board has not been shown to mitigate the relationship between the complexity of corporate operations, audit committees, and audit quality, which affects audit delays. These findings provide significant contributions to corporate governance and our knowledge of the causes of audit report latency.

Keywords: Complexity of corporate operations; Audit committee; Audit quality; Audit report lag; Board gender diversity.

Pengaruh Kompleksitas Operasi Perusahaan, Komite Audit, Dan Kualitas Audit Terhadap *Audit Report Lag* Dengan *Board Gender Diversity* Sebagai Pemoderasi

Abstrak

Penelitian ini dijalankan untuk menganalisis pengaruh kompleksitas operasi perusahaan, komite audit, dan kualitas audit terhadap audit report lag dengan keberagaman gender dalam dewan direksi sebagai variabel moderasi atas perusahaan tambang batu bara yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Jeda pelaporan audit merupakan durasi antara tanggal akhir tahun buku dan tanggal diterbitkannya laporan audit. Ketepatan waktu dalam penyampaian laporan keuangan yang telah diaudit sangat penting karena berpengaruh terhadap kualitas informasi keuangan dan pengambilan keputusan ekonomi oleh para pemangku kepentingan. Sampel dalam penelitian ini adalah 26 perusahaan subsektor pertambangan batu bara. Alat analisis menggunakan STATA 17 melalui *Random Effect Model (REM)*. Kompleksitas operasi perusahaan dan komite audit terbukti tidak berpengaruh terhadap jeda pelaporan audit, sedangkan kualitas audit berpengaruh negatif terhadap jeda pelaporan audit. Sementara itu, keberagaman gender dalam dewan tidak terbukti dapat memoderasi hubungan antara kompleksitas operasi perusahaan, komite audit, dan kualitas audit terhadap keterlambatan audit. Temuan ini memberikan kontribusi penting dalam tata kelola perusahaan dan pemahaman lebih lanjut mengenai determinan keterlambatan laporan audit.

Kata kunci: Kompleksitas operasi perusahaan; Komite audit; Kualitas audit; Jeda pelaporan audit; Keberagaman gender.