

The Effect of Key Audit Matters Disclosure, Audit Fee, and Public Accounting Firm Reputation on Audit Report Lag

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Abstract

This study is a quantitative study that aims to determine the effect of key audit matters disclosure, audit fees, and public accounting firm reputation on audit report lag. The population in this study consists of companies in the consumer cyclicals sector listed on the Indonesia Stock Exchange (IDX) from 2022-2024. A total of 189 samples were obtained from 63 companies selected using the purposive sampling method. The hypotheses in this study were tested using multiple linear regression analysis with STATA 17 software at a 5% significance level. The results show that the disclosure of key audit matters has no significant effect on audit report lag, audit fees have a significant negative effect on audit report lag, and reputation of the public accounting firm has no effect on audit report lag.

Keywords: *Audit Report Lag, Key Audit Matters, Audit Fee, Public Accounting Firm Reputation.*

Pengaruh Pengungkapan Hal Audit Utama, Biaya Audit, dan Reputasi KAP terhadap *Audit Report Lag*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh pengungkapan hal audit utama, biaya audit, dan reputasi KAP terhadap *audit report lag*. Populasi dalam penelitian ini adalah perusahaan sektor *consumer cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2022-2024. Sebanyak 189 sampel diperoleh dari 63 perusahaan yang diseleksi menggunakan metode *purposive sampling*. Hipotesis penelitian ini diuji dengan analisis regresi linier berganda melalui *software* STATA 17 dengan tingkat signifikansi 5%. Hasil pengujian menunjukkan bahwa pengungkapan hal audit utama tidak berpengaruh signifikan terhadap *audit report lag*, biaya audit berpengaruh signifikan negatif terhadap *audit report lag*, dan reputasi KAP tidak berpengaruh terhadap *audit report lag*.

Kata kunci: *Audit Report Lag*; Hal Audit Utama; Biaya Audit; Reputasi KAP.