

THE EFFECT OF KEY AUDIT MATTERS, AUDIT COMMITTEE EFFECTIVENESS, AND SOLVENCY ON AUDIT REPORT LAG

By Muhammad Zaidane Alvarell

Abstract

This study aims to examine the effect of Key Audit Matters, Audit Committee Effectiveness, and Solvency on Audit report lag in property and real estate companies listed on the Indonesia Stock Exchange, as well as to analyze the moderating role of Auditor Reputation. This research employs a quantitative approach using panel data regression based on companies' financial statements for the 2022–2024 period. The results indicate that Key Audit Matters do not have a significant effect on Audit report lag, both before and after the inclusion of the moderating variable. Audit Committee Effectiveness has a negative effect on Audit report lag. Solvency does not have a significant effect on Audit Report Lag. Furthermore, Auditor Reputation does not moderate the relationship between Key Audit Matters and Audit Committee Effectiveness on Audit report lag, but moderates the effect of solvency. These findings suggest that Audit report lag is influenced by corporate risk characteristics and the quality of external auditors. Therefore, companies should pay attention to their financial structure and auditor selection to enhance the timeliness of financial reporting.

Keywords: Audit report lag, Key Audit Matters, Audit Committee Effectiveness, Solvency, Auditor Reputation

PENGARUH HAL AUDIT UTAMA, EFEKTIVITAS KOMITE AUDIT, DAN SOLVABILITAS TERHADAP *AUDIT REPORT* *LAG*

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Hal Audit Utama (*Key Audit Matters*), Efektivitas Komite Audit, dan Solvabilitas terhadap *Audit report lag* pada perusahaan sektor properti dan real estat yang terdaftar di Bursa Efek Indonesia, serta menguji peran Reputasi Auditor sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi data panel terhadap laporan keuangan perusahaan selama periode pengamatan 2022–2024. Hasil penelitian menunjukkan bahwa Hal Audit Utama tidak berpengaruh signifikan terhadap *Audit report lag*, baik sebelum maupun sesudah dimoderasi oleh Reputasi Auditor. Efektivitas Komite Audit berpengaruh negatif terhadap *Audit report lag*. Solvabilitas yang diproksikan dengan *Debt to equity ratio* tidak berpengaruh terhadap *Audit report lag*. Selain itu, Reputasi Auditor tidak memoderasi pengaruh Hal Audit Utama dan Efektivitas Komite Audit terhadap *Audit report lag*, tetapi memoderasi pengaruh Solvabilitas. Temuan ini menunjukkan bahwa *Audit report lag* dipengaruhi oleh karakteristik risiko perusahaan dan kualitas auditor eksternal, sehingga perusahaan perlu memperhatikan struktur keuangan dan pemilihan auditor untuk meningkatkan ketepatan waktu pelaporan keuangan.

Kata kunci: *Audit report lag*, Hal Audit Utama, Efektivitas Komite Audit, Solvabilitas, Reputasi Auditor