

***THE ROLE OF AUDIT FEES IN MODERATING THE EFFECT
OF AUDIT REPORT LAG AND AUDIT TENURE ON
FINANCIAL STATEMENT FRAUD RISK***

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ABSTRACT

This study aims to analyze how audit report lag and audit tenure affect the occurrence of financial statement fraud risk, by including audit fees as a moderating variable. The research sample includes 22 state-owned enterprises listed on the Indonesia Stock Exchange during the period 2020-2024, with a total of 106 observations selected through purposive sampling. The research approach uses a quantitative method by utilizing audited financial statements and annual reports as secondary data, obtained through the official websites of the companies and the Indonesia Stock Exchange (www.idx.co.id). Data analysis was performed using descriptive statistics and panel data regression with a random effect model (REM) approach, processed using STATA version 12. The results of this study indicate that audit report lag has a significant negative effect on financial statement fraud risk, while audit switching has no effect on financial statement fraud risk. In addition, audit fees are proven to strengthen the relationship between audit report lag and financial statement fraud risk. However, audit fees are unable to moderate the relationship between audit tenure and financial statement fraud risk.

Keyword: *Financial Statement Fraud Risk, Audit Report Lag, Audit Tenure and Audit Fee*

**PERAN AUDIT *FEE* DALAM MEMODERASI PENGARUH
AUDIT *REPORT LAG* DAN AUDIT *TENURE* TERHADAP
*FINANCIAL STATEMENT FRAUD RISK***

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis bagaimana *audit report lag* dan *audit tenure* memengaruhi terjadinya kecurangan laporan keuangan, dengan memasukkan *audit fee* sebagai variabel moderasi. Sampel penelitian mencakup 22 perusahaan Badan Usaha Milik Negara yang tercatat di Bursa Efek Indonesia selama periode 2020-2024, dengan total 106 observasi yang dipilih melalui *purposive sampling*. Pendekatan penelitian menggunakan metode kuantitatif dengan memanfaatkan laporan keuangan auditan serta laporan tahunan sebagai data sekunder, yang diperoleh melalui situs resmi perusahaan dan Bursa Efek Indonesia (www.idx.co.id). Analisis data dilakukan menggunakan statistik deskriptif dan regresi data panel dengan pendekatan *random effect model* (REM), yang diolah dengan menggunakan aplikasi STATA versi 12. Dari hasil penelitian ini menunjukkan bahwa, *audit report lag* berpengaruh negatif signifikan terhadap *financial statement fraud risk*, sementara *audit switching* tidak berpengaruh terhadap *financial statement fraud risk*. Selain itu, *audit fee* terbukti mampu memperkuat hubungan antara *audit report lag* dan *financial statement fraud risk*. Namun, *audit fee* tidak mampu memoderasi hubungan antara *audit tenure* dan *financial statement fraud risk*.

Kata Kunci: *Financial Statement Fraud Risk, Audit Report Lag, Audit Tenure and Audit Fee*