The Effect of Audit Quality, Company Complexity, and Profitability on Audit Report Lag in Consumer Goods Companies

By Amellisa Devana Chalista

ABSTRACT

Audit report lag remains an important issue because delays in issuing audited financial statements may reduce the usefulness of financial information for stakeholders. This research investigates whether audit quality, company complexity, and profitability influence audit report lag among consumer goods companies listed on the Indonesia Stock Exchange (IDX) from 2022 to 2025. The analysis was based on secondary data obtained from annual financial reports. After applying the predetermined sampling criteria, 38 companies were selected, resulting in 152 firm-year observations. The hypotheses were tested using panel data regression with the random effect model in STATA 17. The findings reveal that higher audit quality is associated with a shorter audit report lag. On the other hand, company complexity tends to increase the time required to complete the audit process. Profitability, however, does not appear to have a significant relationship with audit report lag. When examined collectively, audit quality, company complexity, and profitability show a significant effect on audit report lag. These results indicate that audits performed by highly reputable public accounting firms can be completed more efficiently. In contrast, companies with a larger number of subsidiaries generally require a longer audit process because of their more complex organizational structure.

Keywords: *Audit Quality, Company Complexity, Profitability, and Audit Report Lag.*

Pengaruh Kualitas Audit, Kompleksitas Perusahaan, dan Profitabilitas terhadap *Audit Report Lag* pada Perusahaan *Consumer Goods*

Oleh Amellisa Devana Chalista

ABSTRAK

Penelitian ini mengkaji pengaruh kualitas audit, kompleksitas perusahaan, dan profitabilitas terhadap *audit report lag* pada perusahaan sektor *consumer goods* yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2022–2025. Data yang digunakan merupakan data sekunder yang bersumber dari laporan keuangan tahunan perusahaan. Sampel penelitian ditentukan berdasarkan kriteria tertentu melalui metode purposive sampling, sehingga diperoleh 38 perusahaan dengan total 152 data observasi. Pengujian dilakukan menggunakan analisis regresi data panel dengan pendekatan *random effect model* yang diolah melalui perangkat lunak STATA 17. Hasil penelitian menunjukkan bahwa kualitas audit berpengaruh negatif dan signifikan terhadap *audit report lag,* kompleksitas perusahaan berpengaruh positif dan signifikan terhadap *audit report lag,* sedangkan profitabilitas tidak berpengaruh signifikan terhadap *audit report lag.* Secara simultan, kualitas audit, kompleksitas perusahaan, dan profitabilitas berpengaruh signifikan terhadap *audit report lag*. Temuan penelitian ini menunjukkan bahwa penggunaan jasa KAP bereputasi tinggi dapat mempercepat penyelesaian audit. Sementara meningkatnya kompleksitas perusahaan yang tercermin dari banyaknya entitas anak cenderung memperpanjang *audit report lag,* sedangkan tingkat profitabilitas perusahaan bukan merupakan faktor penentu lamanya proses audit.

Kata kunci: Kualitas Audit, Kompleksitas Perusahaan, Profitabilitas, dan *Audit Report Lag.*