

ABSTRACT

Audit report lag is the time interval for completing the audit process carried out by an auditor on the company's financial statements which can be calculated between the date of the company's financial statements, namely the day after the end of the financial year until the independent auditor's report is signed by the external auditor. Delays in the publication of financial statements can reduce the relevance and reliability of the information contained therein.

This study aims to examine whether there is a partial or simultaneous effect of company size, profitability, KAP size, and complexity variables on audit report lag in mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2019 period.

The method used in this study is a quantitative method. Based on its objectives, this research is a form of descriptive research with causality. The sampling technique used in this research is non-probability sampling using purposive sampling. Based on the sampling technique and criteria, the sample used in this study was 35 companies with observations for four years, so a total sample of 140 mining sector companies listed on the Indonesia Stock Exchange during the 2016-2019 period was obtained. The data analysis method used in this study uses panel data regression analysis techniques using software E-Views 11.

The results of this study indicate that company size, profitability, KAP size, and complexity have a simultaneous effect on audit report lag. While partially company size has a positive effect on audit report lag, profitability has a negative effect on audit report lag, KAP size has no effect on audit report lag and complexity has a positive effect on audit report lag.

The results of this study are expected to be considered and evaluated for several aspects. It is suggested to further researchers to add research variables, research period and expand the object of research. It is also recommended for companies and auditors to consider the factors that have been proven to affect the audit report lag. Investors are advised to pay attention and consider the factors that affect the audit report lag in making investment decisions.

Keywords: *Audit Report Lag, Company Size, Profitability, KAP Size, Complexity.*