

## **ABSTRACT**

*Financial reports need to be submitted on time to increase stakeholder trust in company performance, help investors make investment decisions more quickly, and help management detect problems or opportunities earlier. Audit report lag is the time interval between the closing date of the financial statements and the date of issuance of the audit report by the independent auditor. Audit report lag that is too long may indicate problems in the audit process, such as low internal control quality or communication barriers between management and auditors. The impact of a long audit report lag leads to decreased investor confidence, decreased share value, and increased risk of supervision by regulatory authorities.*

*This study aims to determine the effect of audit opinion, corporate social responsibility, investment opportunity set, and earnings quality on audit report lag with profitability and company size as control variables in Property and Real Estate Sector Companies listed on the Indonesia Stock Exchange for the 2021-2022 Period. Audit report lag in this study is measured using the period between the end of the financial year and the date of signing the audit report.*

*The population in this study are Property and Real Estate Sector Companies listed on the Indonesia Stock Exchange for the 2021-2022 Period. The sample selection method used in this study was purposive sampling. Based on the sample selection criteria, a total sample of 40 companies was obtained with a total of 80 observation data from the 2-year research period. The analysis technique used in this research is descriptive statistical analysis and panel data regression analysis using the Eviews 12 application.*

*The results of this study indicate that simultaneously the audit opinion variable, corporate social responsibility, investment opportunity set, and earnings quality have a significant effect on audit report lag. Partially, audit opinion and corporate social responsibility have a significant negative effect on audit report lag, while investment opportunity set and earnings quality have no effect on audit report lag.*

*Based on the results of the study, it is recommended for future researchers to be able to examine other variables outside of this study. For companies, it is recommended to improve the quality of financial statements in order to get a better audit opinion and for auditors it is recommended to pay attention to corporate social responsibility practices carried out by companies because they can reduce audit report lag compared to investment opportunity set and earnings quality which have no effect on audit report lag.*

**Keywords:** *audit opinion, audit report lag, corporate social responsibility, earnings quality, investment opportunity set*