ABSTRACT

This study aims to examine the relationship of corporate social responsibility (CSR) disclosure, public accounting firm (KAP) reputation, and audit fee on the audit report lag, with corporate size as a control variable. This research is motivated by the phenomenon of delayed financial reporting among energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024.

The study employs panel data regression analysis with a purposive sampling technique on 90 energy sector companies listed on IDX over four years, resulting in 42 samples and 168 observations. Eviews 13 is used for data analysis.

The results show that corporate social responsibility disclosure, public accounting firm reputation, and audit fee simultaneously affect audit report lag. Partially, CSR disclosure has a significant negative effect on audit report lag. Meanwhile, public accounting firm reputation, and audit fee do not have a significant effect on the audit report lag.

This study is limited to the energy sector and the 2021–2024 observation period. Future research is recommended to consider additional variables such as company complexity and internal control weaknesses to enrich the understanding of audit report lag in Indonesia.

Keywords*: CSR disclosure, public accounting firm reputation, audit fee, audit report lag.*