INTISARI

Ketepatwaktuan penerbitan laporan keuangan diwajibkan bagi perusahaan publik di Indonesia untuk digunakan dasar penilaian kinerja perusahaan dan pengambilan keputusan oleh penggunanya. Laporan keuangan diterbitkan setelah melalui proses audit untuk menghasilkan informasi yang berkualitas. Proses audit dilakukan dengan periode perikatan yang terbatas, sehingga membutuhkan kerja sama dari berbagai pihak, termasuk peran komite audit dan auditor eksternal. Penelitain ini menguji faktor-faktor yang memengaruhi *audit report lag*. Data penelitain yang digunakan yakni data sekunder dengan jenis data panel dari laporan tahunan dan laporan keuangan auditan perusahaan. Sampel yang digunakan yakni sebanyak 256 dengan melalui pengurangan data *outlier* hingga menghasilkan total akhir sebanyak 192 sampel perusahaan industri keuangan nonbank yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Metode analisis yang digunakan yakni regresi linear berganda. Hasil penelitian menunjukkan bahwa tidak ada pengaruh signifikan dari jumlah komite audit, keahlian keuangan pada komite audit, dan frekuensi rapat komite audit terhadap *audit report lag*. Sementara itu, reputasi auditor berpengaruh signifikan terhadap *audit report lag*.

Kata kunci: Ketepatwaktuan, Proses Audit, *Audit Report Lag*, Komite Audit, Reputasi Auditor

ABSTRACT

The timeliness of financial report publication is mandatory for public companies in Indonesia as it serves as a basis for performance evaluation and decision-making by its users. Financial reports are published after undergoing an audit process to ensure the quality of the information. The audit process is conducted within a limited engagement period, requiring cooperation from various parties, including the roles of the audit committee and external auditors. This study examines the factors affecting audit report lag. The research data utilized is secondary data in the form of panel data from annual reports and audited financial statements of companies. The sample used consists of 256 data points, with outliers excluded, resulting in a final total of 192 samples from non-bank financial industry companies listed on the Indonesia Stock Exchange for the period 2020-2023. The analysis method used is multiple linear regression. The results of the study indicate that there is no significant effect of the number of audit committee members, financial expertise of the audit committee, and the frequency of audit committee meetings on audit report lag. Meanwhile, auditor reputation has a significant effect on audit report lag.

Keywords: *Timeliness, Audit Process, Audit Report Lag, Audit Committee, Auditor Reputation*