

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh keberagaman komite audit terhadap *audit report lag* (ARL) dengan pemanfaatan *big data* sebagai variabel mediasi. Berlandaskan teori agensi, penelitian ini menjelaskan bagaimana keberagaman komite audit dan pemanfaatan teknologi berperan dalam mengurangi asimetri informasi antara manajemen dan pemangku kepentingan melalui ketepatan waktu pelaporan keuangan. Keberagaman komite audit diukur melalui: gender, ukuran, independensi, keahlian keuangan, dan pengalaman. Sementara itu, pemanfaatan *big data* dikembangkan melalui indikator sekunder yang merepresentasikan tujuh dimensi yaitu 7V *big data*. Studi ini memfokuskan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2020. Berdasarkan kriteria *purposive sampling*, terdapat laporan tahunan (*annual report*) perusahaan yang memenuhi kriteria berjumlah 275. Penelitian ini menggunakan metode *Structural Equation Model-Partial Least Squares* (SEM-PLS) dengan bantuan perangkat lunak SmartPLS 4.

Hasil penelitian menunjukkan bahwa gender komite audit berpengaruh negatif signifikan terhadap ARL. Namun, pengaruh gender terhadap ARL melalui *big data* tidak signifikan. Keahlian keuangan komite audit tidak berpengaruh langsung terhadap ARL, tetapi berpengaruh secara signifikan melalui pemanfaatan *big data*. Sebaliknya, pengalaman komite audit berpengaruh negatif signifikan terhadap ARL baik secara langsung maupun melalui pemanfaatan *big data*. Temuan ini menunjukkan bahwa pengalaman komite audit mampu mempercepat pelaporan audit dan peran teknologi dapat memediasi efek tersebut. Selain itu, pemanfaatan *big data* terbukti secara langsung mempercepat *audit report lag*.

**Kata kunci:** *Audit Report Lag*, Keberagaman Komite Audit, *Big Data*, Teori Agensi

## ABSTRACT

This study aims to examine the effect of audit committee diversity on audit report lag (ARL), with big data utilization as a mediating variable. Grounded in agency theory, the study explains how audit committee diversity and technological adoption contribute to reducing information asymmetry between management and stakeholders through timely financial reporting. Audit committee diversity is measured through gender, size, independence, financial expertise, and experience. Meanwhile, big data utilization is developed using secondary indicators representing the seven dimensions of big data known as the 7Vs. The study focuses on manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2016–2020. Based on purposive sampling criteria, 275 annual reports were included in the analysis. The study employs Structural Equation Model-Partial Least Squares (SEM-PLS) using the SmartPLS 4 software.

The results reveal that audit committee gender diversity has a significant negative effect on ARL. However, the mediating effect of big data on the relationship between gender and ARL is not significant. Financial expertise does not directly influence ARL but shows a significant indirect effect through big data utilization. Conversely, audit committee experience significantly reduces ARL both directly and indirectly via big data, highlighting a dual role in expediting the audit process. Additionally, big data utilization is found to have a significant direct negative effect on ARL, reinforcing its role in enhancing audit efficiency and timeliness.

**Keywords:** Audit Report Lag, Audit Committee Diversity, Big Data, Agency Theory