

ABSTRACT

Nur Fadhilah, Determining Factors for Audit report lag (Study of all manufacturing companies listed on the Indonesia Stock Exchange in 2018-2022). Under the guidance of Dr. Nur Hayati, S.E., MSA., Ak., QIA., CA.

This research aims to determine the effect of financial distress, auditor industry specialization, auditor reputation, audit tenure, auditor switching on Audit report lag. The population in this research is all manufacturing companies listed on the Indonesia Stock Exchange in 2018-2022 with a total sample of 160 companies. The data analysis technique was carried out using logistic regression analysis techniques. The results of this study show that financial distress has a significant positive effect on Audit report lag, auditor industry specialization has no effect on Audit report lag, auditor reputation has a significant negative effect on Audit report lag, audit tenure has a significant negative effect on Audit report lag, and auditor switching has a negative effect. significant on Audit report lag.

Keywords: *Audit report lag, Financial distress, Auditor Industry Specialization, Auditor Reputation, Audit tenure, Auditor switching*

ABSTRAK

Nur Fadhilah, Faktor Penentu *Audit report lag* (Studi pada seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2018-2022). Dibawah bimbingan Ibu Dr. Nur Hayati, S.E., MSA., Ak., QIA., CA.

Penelitian ini bertujuan untuk mengetahui pengaruh *financial distress*, spesialisasi industri auditor, reputasi auditor, *audit tenure*, *auditor switching* terhadap *Audit report lag*. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2022 dengan jumlah sampel sebanyak 160 perusahaan. Teknik analisis data dilakukan dengan menggunakan teknik analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa *financial distress* berpengaruh positif signifikan pada *Audit report lag*, spesialisasi industri auditor tidak berpengaruh pada *Audit report lag*, reputasi auditor berpengaruh negatif signifikan pada *Audit report lag*, *audit tenure* berpengaruh negatif signifikan pada *Audit report lag*, dan *auditor switching* berpengaruh negatif signifikan pada *Audit report lag*.

Kata Kunci: *Audit report lag, Financial distress, Spesialisasi Industri Auditor, Reputasi Auditor, Audit tenure, Auditor switching*