

ABSTRACT

The Effect of Audit Fee, Auditor Switching, and Tax Avoidance on Audit Report Lag with Audit Quality as a Moderating Variable (An Empirical Study on Property & Real Estate Companies Listed on the IDX in 2019–2024)

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This study aims to explain and understand the influence of Audit Fee, Auditor Switching, and Tax Avoidance on the delay in the submission of audited financial statements (Audit Report Lag), with Audit Quality as a moderating variable. The research is based on an empirical study of companies in the property and real estate sector listed on the Indonesia Stock Exchange for the period 2019–2024. The population of this study consists of 12 companies in the property and real estate sector listed on the Indonesia Stock Exchange during 2019–2024, with a total of 72 samples obtained through purposive sampling. The analysis in this study was conducted using a quantitative method with panel data regression and processed using EViews 12. The results of the study show that Audit Fee and Auditor Switching have no effect on Audit Report Lag, while Tax Avoidance has an effect on Audit Report Lag. Simultaneously, the variables Audit Fee, Auditor Switching, and Tax Avoidance affect Audit Report Lag. Furthermore, this study reveals that Audit Quality does not moderate the effect of Audit Fee on Audit Report Lag, nor does it moderate the effect of Tax Avoidance on Audit Report Lag. However, Audit Quality is able to moderate the effect of Auditor Switching on Audit Report Lag.

Keywords: Audit Fee, Auditor Switching, Tax Avoidance, Audit Report Lag, Audit Quality