

ABSTRACT

The Influence of Company Size, Leverage, and Audit Opinion on Profitability as a Moderator of Audit Report Lag (An Empirical Study of Consumer Cyclical Listed on the Indonesia Stock Exchange for the Period 2020-2024)

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This study aims to examine the effect of company size, profitability, and leverage on audit report lag in manufacturing companies listed on the Indonesia Stock Exchange for the period 2020–2023. Audit report lag, defined as the time interval between the end of the fiscal year and the date of audit report issuance, is an important indicator of financial reporting quality. This study employs a quantitative approach using data from annual financial statements available on the official websites of the Indonesia Stock Exchange (IDX) and the respective companies. The research sample was selected using purposive sampling, comprising 290 observations from 58 companies. The analysis results indicate that company size and leverage do not influence audit report lag. Audit opinion can influence audit report lag. Profitability results can moderate leverage and audit opinion on audit report lag. However, profitability cannot moderate company size on audit report lag.

Keywords: *Audit Report Lag, Company Size, Profitability, Leverage, Audit Opinion*