

ABSTRACT

The Effect of Company Size, Public Accounting Firm Size, and Audit Complexity on Audit Report Lag (Empirical study of consumer cycle sector companies listed on the IDX in 2017 – 2021)

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This study aims to explain and understand the effect of company size, public accounting firm size, and audit complexity on late submission of audited financial statements with leverage as a control variable, in which this research was conducted based on empirical studies on the consumer cyclical sector companies listed on the Stock Exchange. Indonesia Stock Exchange 2017 – 2021. The population of this study is 124 consumer cyclical sector companies listed on the IDX for the period 2017 to 2021, with a total sample of 225 samples obtained using a purposive sampling method. The data analysis technique is using multiple linear regression analysis with data processing through Eviews12 software. The results of this study reveal that company size and audit complexity affect audit report lag, while public office size does not affect audit report lag. Simultaneously, the variables Firm Size, Public Accounting Firm Size, and Audit Complexity have an effect on Audit Report Lag with Leverage as a control variable which can increase the coefficient of determination to be higher.

Keywords : Company Size, Public Accounting Firm Size, Audit Complexity, Audit Report Lag

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