

ABSTRACT

The Effect of Audit Tenure, Audit Report Lag, and Auditor Switching on the Integrity of Financial Statements (Case Study in Consumer Goods Manufacturing Companies in the Food and Beverage Sub-Sector Listed on the Indonesia Stock Exchange for the 2017-2021 Period)

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This study aims to explain the effect of tenure audits, audit report lag, and auditor switching on the integrity of financial statements by taking case studies of consumer goods manufacturing companies in the food and beverage sub-sector which are listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period. The sample used in this study is a consumer goods manufacturing company in the food and beverage sub-sector which is considered to have a long working relationship with a Public Accountant so that it rarely changes auditors and there are delays in publishing financial reports. The analysis in this study is an analysis carried out using the IBM SPSS Statistics 23 application. Based on the research results, tenure audits do not affect the integrity of financial statements partially. Meanwhile, audit report lag and auditor switching partially affect the integrity of financial statements. Judging from the value of the coefficient of determination R² with an acquisition value of 65.6% this can explain that simultaneously the variables Audit Tenure, Audit Report Lag, and Auditor Switching affect the Integrity of Financial Statements. Meanwhile, the remaining percentage, namely 34.5%, is explained by other variables not examined in this study.

Keywords: *Audit Tenure, Audit Report Lag, Auditor Switching, Financial Statement Integrity*

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