

## ABSTRACT

***The Effect of Audit Tenure, Audit Committee Meeting, and Audit effort on Audit Report Lag (Empirical Study of the Consumer Cyclical Sector Listed on the Indonesian Stock Exchange 2018-2022)***

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*This research aims to explain and understand the influence of Audit Tenure, Audit Committee Meetings, and Audit efforts on the reporting of Audited Financial Reports, where this research was conducted based on empirical studies on Consumer Cyclical sector companies listed on the Indonesia Stock Exchange in 2018 - 2022. Population of This research is 149 population, with a total sample of 400 samples obtained based on the purposive sampling method. The data analysis technique is to use multiple linear regression analysis with data processing via Eviews12 software. The results of this research reveal that Audit Tenure and Audit Effort have an effect on Audit Report Lag, while audit committee meetings have no effect on Audit Report Lag. Simultaneously, Audit Tenure, Audit Committee Meeting, and Audit Effort influence the Audit Report Lag.*

*Keyword: Audit Tenure, Audit Committee Meeting, Audit Effort, and Audit Report Lag.*