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Antecedents of Audit Report Lag with Audit Quality as a Moderator

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Keywords: Audit report lag, audit tenure, audit quality, financial distress, gender CEO, key audit matters, operational complexity

Abstract

This study aims to test and determine the effect of key audit matters, audit tenure, financial distress, operational complexity, and gender chief executive officer (CEO) on audit report lag with audit quality as a moderator. This study

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Abstract

This study aims to test and determine the effect of key audit matters, audit tenure, financial distress, operational complexity, and gender chief executive officer (CEO) on audit report lag with audit quality as a moderator. This study uses secondary data collected from the Indonesia Stock Exchange (IDX), the Ministry of Finance Information and Documentation Management Officer (PPID) Kemenkeu, and the official website of each company. This quantitative research uses multiple linear regression analysis with the research population: consumer non-cyclical companies with food and beverages and pharmaceutical subsectors in 2019-2022 that publish annual and audited financial reports. The research population was 35 companies, and it was found that 31 companies met the research criteria in a 4-year period, with a total of 124 research samples and 12 data affected by outliers. Therefore, the total research sample is 112 companies. The results of hypothesis testing in this study indicate that financial distress and company operational complexity significantly positively affect audit report lag. While key audit matters, audit tenure, gender CEO, and audit quality do not affect audit report lag. Also, it has been proven that audit quality could weaken the relationship between financial distress and audit report lag. However, audit quality cannot moderate between key audit matters, audit tenure, operational complexity, and chief executive officer gender with audit report lag. This study implies that investors may take into consideration audit report lag before deciding to invest in a company.



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Antecedents of Audit Report Lag with Audit Quality as a Moderator

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Abstract

This study aims to test and determine the effect of key audit matters, audit tenure, financial distress, operational complexity, and gender chief executive officer (CEO) on audit report lag with audit quality as a moderator. This study uses secondary data collected from the Indonesia Stock Exchange (IDX), the Ministry of Finance Information and Documentation Management Officer (PPID Kemenkeu), and the official website of each company. This quantitative research uses multiple linear regression analysis with the research population: consumer non-cyclical companies with food and beverages and pharmaceutical subsectors in 2019-2022 that publish annual and audited financial reports. The research population was 35 companies, and it was found that 31 companies met the research criteria in a 4-year period, with a total of 124 research samples and 12 data affected by outliers. Therefore, the total research sample is 112 companies. The results of hypothesis testing in this study indicate that financial distress and company operational complexity significantly positively affect audit report lag. While key audit matters, audit tenure, gender CEO, and audit quality do not affect audit report lag. Also, it has been proven that audit quality could weaken the relationship between financial distress and audit report lag. However, audit quality cannot moderate between key audit matters, audit tenure, operational complexity, and chief executive officer gender with audit report lag. This study implies that investors may take into consideration audit report lag before deciding to invest in a company.

Keywords: *Audit report lag; audit tenure; audit quality; financial distress; gender CEO; key audit matters; operational complexity.*

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INTRODUCTION

Until the end of 2023, many entities still publish financial reports beyond the deadline since the submission deadline has passed. Quoted from idxchannel.com, the Indonesian Stock Exchange (BEI) imposed written warning sanctions of hundreds of millions of rupiah in fines on 40 issuers. This is because dozens of issuers have not yet deposited their financial reports as of September 30, 2023. As a result of the delay in submitting financial reports, 40 companies were given stage III written warnings and were given sanctions of a 150 million fine. These sanctions are applied in accordance with Exchange regulations Number I-H, in particular provisions II.6.3 (IDN Financials, 2023).

Financial reports are a communication medium and a statement of responsibility for managing the assets of the entity entrusted to him. Financial statements can function as a channel for management to communicate with various parties, including investors and other users of financial statements. This report should cover the quality of qualitative features of financial report information so that users of financial reports can feel the benefits when making decisions (Abdillah et al., 2019). There are two categories of financial reporting: fundamental and enhancing. Fundamental qualities consist of predictive value or value that can predict future financial conditions, confirmatory value useful in providing information regarding past financial events, materiality, namely if Such omissions or misstatements can affect the final results based on the data reported, completeness, namely covering the entire transaction, neutrality or not taking sides anyone, and also free from misstatements or miscalculations. Meanwhile, enhancing qualities are divided into comparability or can be compared verifiability or can be tested for truth and timeliness, namely being on time in delivery and also understandability.

Timeliness is one of the qualitative aspects of financial reports that is recognized as useful in making and archiving financial reports. Hopefully, investors and other readers of financial reports can use this data better. The timeliness of report submission finance can influence the decision-making process. If submitted beyond the submission limit, the information contained therein may no longer suit the situation at hand, making it useless to make a decision. Delays in submitting an audit opinion on the fairness of the data and information in the report Finance can potentially increase uncertainty when various interested parties make decisions (Puryati, 2020). According to Ebang et al. (2019), the information capability of a company's financial reports is quickly and easily understood by all readers, both experienced and experienced, having no knowledge of economics, which is a sign that the information presented is quality. Relevant data must be included in the company's financial statements. When information is timely and has predictive value, the information can be considered relevant. Investors view delays in submitting financial reports as audit delays, which will reduce investor confidence and result in erratic stock changes (Bahri & Amnia, 2020).

According to Ferreira & Morais (2020), audit reports are made according to the auditor's conclusions after reviewing a company's financial statements for a certain period. The auditor then provides a brief summary of the topic they are examining and states an opinion, either way has been changed or has not been changed, regarding financial reports because consumers rely on audit reports to make investment decisions, so it can be said that the audit report is a very important

document for society. The need for financial statements to be audited independently by a public accountant is one of the various challenges faced when wanting to publish financial reports in a timely manner in line with current applicable laws. The speed of presentation of financial statements depends on how fast the audit procedures must be resolved. This is because financial reports cannot be published before the audit procedures are completed (Oktavia & Suryaningrum, 2018, Widharma & Susilowati, 2020).

Based on the rules regulated by the Financial Services Authority (OJK) Number 14/POJK.04/2022 concerning the Submission of Periodic Financial Reports of Issuers or Companies, Public Article 4 states that a public accountant accompanies periodic financial reports to the Financial Services Authority and announced to the public no later than the end of the third month after the end of the annual financial report date. Financial Services Authority (OJK) and Agencies, the Capital Market Supervisory Agency (Bapepam), require that financial reports be prepared following applicable rules, including Generally Accepted Accounting Principles, and have been audited by an accountant public.

On the other hand, auditors must be careful before starting the audit process of an audit financial statement. To complete the audit process properly, audit procedures regulated by the Indonesian Association of Public Accountants (IAPI) must be followed by auditors. Auditors should also consider audit risks when applying audit guidelines (Gabriella & Suryaningrum, 2021). As a result, financial statements' serving time will be affected because it takes more time to complete the audit according to standards and because of the risks they face. In essence, task completion in a timely audit concludes that the auditor must work effectively while still paying attention to the accuracy of the data contained in the financial reports (Abdullah et al., 2019). The length of the audit completion process will affect the gap or distance. Signaling Theory states that management and auditors can provide signals to investors and other stakeholders about the quality and condition of the company. Timely and transparent reporting provides a positive signal, while delayed reporting can negatively affect the market and other stakeholders. A delay or time lag in issuing the audit report can be perceived as a negative signal by investors. This can raise doubts about the quality of financial information or lead to the assumption that there are significant problems or uncertainties in the company's financial statements. Conversely, a short audit report lag or timely reporting signals that the audit is running smoothly and that no significant issues require extra attention, thereby increasing investor confidence.

Most studies on audit report lag still have research gaps. First, there is a lack of research that combines the Key Audit Matters (KAM) variable with audit report lag (ARL). They only focused on internal company factors or auditor factors without considering how the KAM disclosed by the auditor can influence audit report lag. Second, the use of audit quality as a moderating variable is still rarely used as the main focus in research, especially to see whether audit quality can strengthen or weaken the influence of other variables (such as KAM, audit tenure, financial distress, complexity, and CEO gender) on audit report lag. The novelty of this research is exploring audit quality as a moderating variable, which has not been widely explored. This research examines whether high-quality auditors can speed up or slow down audit report lag based on different

conditions of companies (for example, companies experiencing financial distress or those with female CEOs). Therefore, this study provides new empirical evidence regarding the moderating role of audit quality in strengthening or weakening the influence of main variables on audit report lag. This can help expand the application of agency and signaling theories in audit.

The International Auditing and Assurance Standards Board (IAASB) has issued the International Standard on Auditing (ISA) 701 rule regarding the disclosure of Key Audit Matters (KAM) that auditors must include in the audit report. This rule illustrates that Key Audit Matters aims to provide specific information about the company and its current financial condition (Abdullatif et al., 2022). The main purpose of this KAM disclosure is to improve accountability, transparency, communication, and the auditor's responsibility to present an accurate assessment of a financial statement (Pinto & Morais, 2019). Disclosure of Key Audit Matters will improve Audit Quality by making the audit report more informative, especially regarding disclosures related to acquisitions. It takes additional time and effort for auditors who work during the KAM disclosure period to provide high-quality financial statements because they will disclose why something is considered a Key Audit Matter and what procedures have been followed to audit the item (Abdullatif & Alzebdieh., 2022). Thus, disclosure of KAM will result in a longer delivery time lag. Bédard et al. (2010) concluded that disclosure of Key Audit Matters will increase the risk of accountability and the risk of reputation and litigation they will face. Therefore, auditors will increase their efforts to reduce these risks. With the increasing efforts of the auditor, the delivery time will be longer. However, this statement is different in the research of Baatwah et al. (2022) and Abdullatif et al. (2022). They concluded that disclosure of KAM is not against ARL. They concluded that the Public Accountant Office (KAP) will assign a competent audit team that has expertise in the field, and this team will also have a schedule that has been adjusted to the design of timely report delivery. Thus, they can adjust to the increase in their workforce rather than extend the time to submit financial reports.

H1: Key Audit Matters have a positive effect on Audit Report Lag

Yanthi et al. (2020) proved that the Audit Tenure variable has a negative effect on Audit Report Lag. When conducting an audit, auditors need time to get to know and adjust to the aspects of the client's business, so a long tenure means that the auditor has gotten to know the client. In contrast, research by Sihombing (2021), Ambia et al. (2022), and Dewi & Challen (2018) found that Audit Tenure did not affect Audit Report Lag. They concluded that auditors should indeed be professional in completing their work so that auditors with long or short tenures have the ability to complete audit procedures quickly.

H2: Audit Tenure has a negative effect on Audit Report Lag.

Cusyana & Apriliani (2021) proved that Financial Distress greatly affects Audit Report Lag. In line with the research of Febriyanti & Purnomo (2021) and Siahaan et al. (2019), which proves that Financial Distress has a negative effect on Audit Report Lag, they believe that companies facing these conditions tend not to delay disclosing reports related to their problems. However, Pingass & Dewi (2022) proved that the Financial Distress variable does not affect Audit Report Lag. This can happen because the company does not have a high audit risk. This condition can be

explained by agency theory. When a company faces financial distress, management may try to hide poor financial conditions to protect its reputation or prevent a negative impact on stock prices. Auditors may take longer to verify financial reports and reduce information asymmetry, thereby extending the audit report lag. Companies with poor financial conditions are more susceptible to manipulation of financial statements, so auditors must be more careful, increasing audit time.

H3: Financial Distress has a positive effect on Audit Report Lag.

The number of subsidiaries and the complexity of business operations will affect how quickly financial statements are completed. Companies with more subsidiaries will experience a longer Audit Report Lag. This statement occurs because the company requires additional time to complete the audit due to the high level of complexity. Auditors or public accounting firms must examine all subsidiary financial statements individually before auditing the parent company's financial statements. Operational complexity will often affect the amount of time the auditor has to complete the audit and this will certainly impact the process of publishing financial statements in a timely manner. Public accounting firms still ensure that entities with high operational complexity can immediately publish financial statements. Public accounting firms will assign a team of auditors in the number of assignments needed, so that entities with high complexity can publish financial statements on time. Pratiwi & Wiratmaja (2018) proved that the Company's Operational Complexity has a positive effect on Audit Report Lag. This can happen because companies with high complexity require a more thorough audit implementation, so they require a longer testing time. Christiane et al. (2022) proved that the Company's Operational Complexity does not affect Audit Report Lag. This statement is also reinforced by Muhammad et al. (2023). They found that even though the company has high operational complexity due to the presence of subsidiaries, with a strong internal control system and effective audit procedures, the financial report submission process will be on time and will not experience Audit Report Lag. Dewi & Challen (2018) concluded that complexity does not have an effect on Audit Report Lag. A strong and adequate accounting information system can help with this. Ambia et al. (2022) and Dwi et al. (2021) concluded that operational complexity has an influence on Audit Report Lag.

H4: Operational complexity has a positive effect on Audit Report Lag.

The gender of the CEO negatively affects Audit Report Lag (Sunandar & Hidayat, 2022; Lajmi & Yab, 2022; Afriliana & Ariani, 2020). Female CEOs will accelerate the audit report lag because they tend to avoid risks so they can create good internal control and will reduce the distance or duration of the Audit Report Lag. This can be explained by agency theory. Female CEOs may focus more on transparency and good governance, which can reduce agency problems. This will help auditors to complete audits more quickly due to higher confidence in the integrity of financial reports. Additionally, companies with female CEOs may be more likely to implement strict internal controls and more accurate reporting practices, thereby speeding up the audit process.

H5: The gender of the Chief Executive Officer has a negative effect on Audit Report Lag.

This study uses Audit Quality as the moderating variable. Audit Quality is measured using the Audit Quality Metric Score (AQMS) method. Audit Quality is a combination of auditor skills to find irregularities in the client's financial reporting and reveal these irregularities. The auditor's technical skills will determine the possibility of finding substantial material misstatements, while the auditor's independence will determine the possibility of inaccurate reporting (De Angelo, 1981). Based on agency theory, there is a conflict of interest between management (agent) and owner (principal), mainly due to information asymmetry. Management may be incentivized to manipulate financial statements to suit their interests, so high-quality audits are needed to protect owners' interests. A high-quality audit means auditors must be more thorough and thorough in the audit process, which can lengthen audit report lag because they need additional time to verify the accuracy of financial reports and detect potential misstatements. On the other hand, high-quality auditors are also more efficient in identifying risks, so they can complete audits more quickly without reducing quality, which can shorten audit report lag.

H6 : Audit Quality has a negative effect on Audit Report Lag,

H7 : Audit Quality weakens the relationship between Key Audit Matters and Audit Report Lag,

H8 : Audit Quality strengthens the relationship between Audit Tenure and Audit Report Lag,

H9 : Audit Quality weakens the relationship between Financial Distress and Audit Report Lag,

H10 : Audit Quality weakens the relationship between the Complexity of Company Operations and Audit Report Lag,

H11 : Audit Quality strengthens the relationship between Gender Chief Executive Officer and Audit Report Lag.

RESEARCH METHOD

This research used a quantitative research approach through hypothesis testing to determine the causal influence of the independent variables in this study, namely Key Audit Matters, Audit Tenure, Financial Distress, Company Operational Complexity, and Chief Executive Officer Gender, on the dependent variable, namely Audit Report Lag, which is strengthened or weakened by Audit Quality as a moderating variable. This research aims to develop previous research that is relevant to Audit Report Lag. The sampling method used in this study is purposive sampling by analyzing secondary data collected from the Indonesia Stock Exchange (IDX), the Ministry of Finance's Information and Documentation Management Device (PPID Kemenkeu), and the official website of each company. The population in this study was non-cyclical consumer companies in the food and beverages and pharmaceutical subsectors from 2019 to 2022.

There are 35 non-cyclical consumer companies in the food and beverages and pharmaceutical sub-sectors listed on the Indonesia Stock Exchange (IDX) in the 2019-2022 period that publish annual reports and audited financial reports. Four companies that do not use the rupiah

as a value or currency and also do not have complete data used in this study and have not released financial reports for four consecutive years. A total of 31 companies were obtained to meet the research criteria within a 4-year period, with a total of 124 research samples and 12 data affected by outliers. So, the total research sample is 112 companies. This study aims to test and prove the influence of Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Chief Executive Officer Gender on Audit Report Lag with Audit Quality as a moderator.

The dependent variable in this research was Audit Report Lag. Audit Report Lag is an index that measures the time interval used by the auditor to complete the inspection process, starting from the closing date of the company's books until the release of an audited financial statement (Sihombing, 2021). Based on research conducted by (Aprilia & Cahyonowati, 2022) Audit Report Lag was measured using the formula as follows:

$$\text{Audit report lag} = \text{the date (the end of a company's fiscal year} - \text{the audited financial statements issued)} \dots\dots\dots 1$$

The independent variables used in this research are Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender of Chief Executive Officers. The main purpose of communicating the Key Audit Matter or Main Audit Matter is to maximize the elements of auditor communication by transparently presenting information about the audit that has been carried out and resolved. The Key Audit Matters disclosure aims to discuss the auditor's opinion about what information should be included in the auditor's report. Users of financial statements will have a better understanding of the entity and areas of management consideration if significant audit matters are communicated in the audited financial statements.

Research conducted by Kitiwong & Sarapaivanich, (2020) classifies the disclosure of Key Audit Matters or Main Audit Matters consists of 11 types, namely Property investment (PVI), Impairment (IMPA), Acquisition (ACQ), Investment valuation (INVES), Inventory valuation (INVEN), Accounts receivable (AR), Provision (PRO), Litigation and regulation (LITI), Revenue recognition (REV), Taxation (TAX), Other (OTHER). If the auditor reveals this, they will be given a score of 1 for each type reported and 0 if the auditor does not disclose it. The formula is as follows:

$$\text{Key audit matters} = \frac{\text{Total score key audit matters}}{11} \dots\dots\dots 2$$

The length of engagement between a public accountant or public accounting firm and a client is known as term audit tenure. Audit tenure is determined by adding up the ages of the company's engagements using the services of a Public Accountant. Based on research conducted by (Dwi et al., 2021) then Audit Tenure can be determined using the following formula:

$$\text{Audite tenure} = \text{length of relationship between auditor and entity} \dots\dots\dots 3$$

Financial distress is a situation when an entity faces financial setbacks before them experiencing bankruptcy. This research uses the Altman Z-score method to predict bankruptcy with the aim of finding out companies that have the potential to experience bankruptcy and the level of probability of bankruptcy. The latest version (1993) of Altman Z-Score is taken from (Sutra & Mais, 2019) can be illustrated using the formula as follows:

$$Z = 1.2X\Delta + 1.4X\Delta + 3.3X\Delta + 0.6X\Delta + 1.0X\lambda \dots\dots\dots 4$$

Where Z = Overall Index, X= Net working capital / total assets, X= Retained earnings/ total assets, Xf = Earnings before interest and tax (EBIT) / total assets, Xbran = Market value of equity/book value of debt; X= Sales / total assets.

The complexity of a company's operations is used to determine the complexity or magnitude of the company's scale. The complexity value of the company can be assessed by looking at the ownership of subsidiaries. According to (Dwi et al., 2021), the calculation for this variable uses the following formula:

$$\text{Operational complexity} = \text{number of subsidiaries} \dots\dots\dots 5$$

Gender is one factor that can influence work attitudes among female CEOs and male CEOs when making decisions. The measurement for CEO Gender is by using a dummy, as follows:

$$\text{Female CEO} = 1, \text{Male CEO} = 0 \dots\dots\dots 6$$

The moderating variable in this research is Audit Quality which is calculated using the Audit method Quality Metric Score (AQMS). The AQMS variable is the total value of 2 dimensions, namely competence and independence, with 5 components or proxies. The proxies include KAP size, industry specialization, KAP assignment period, Relative Firm Size, and Reporting Quality of Audit (RQA). The higher the AQMS value, the higher the Audit Quality. Table 1 explains each proxy contained in AQMS (Herusetya, 2012).

This study employed descriptive statistical tests, traditional assumption tests, and hypothesis testing. To determine if the effects of the independent factors on the dependent variable were significant, the equation for moderated regression analysis of data in this research was:

$$ARL = \alpha + \beta_1 KAM + \beta_2 AT + \beta_3 FD + \beta_4 GCEO + \beta_5 KOP + \beta_6 KA + \beta_7 KAM * KA + \beta_8 AT * KA + \beta_9 FD * KA + \beta_{10} GCEO * KA + \beta_{11} KOP * KA + e \dots\dots\dots 7$$

Where: ARL= Audit Report Lag, KAM= Key Audit Matters, AT = Audit Tenure, FD = Financial Distress, GCEO = Gender Chief Executive Officer, KOP= Complexity of Corporate Operations, KA = Audit Quality.

Table 1. Audit Quality - AQMS Method

PROXY	MEASUREMENT CRITERIA
DIMENSIONS OF COMPETENCE	
1. Size of Public Accounting Firm (KAP)	A score of 1 is given if = the company is audited by a Big 4 KAP and a score of 0 for others
2. Industry Specialization	The total assets of Public Accounting Firm clients in Industry I are divided by the total assets of clients in Industry I. A score of 1 is given if a company's industry share is >15% and a score of 0 if otherwise.
3. Audit Tenure	Scored 1 for companies that have been audited by the same Public Accounting Firm for 3 years and scored 0 for others.
DIMENSION OF INDEPENDENCE	
4. Relative Firm Size (RFS)	Comparing the size of company i (measured by the Natural Logarithm of total sales) with the average of all company sizes. A score of 1 is given if the company size is > the average size of all companies, and a score of 0 otherwise.
5. Reporting Quality of Audit Report (RQA)	RQA is the accuracy of reporting going concern audit opinion issued by KAP. If one of the following conditions is met, RQA is given a score of 1; otherwise, it gets a score of 0. The RQA conditions are: <ol style="list-style-type: none"> 1. In the case where the KAP issues a Going Concern opinion in year t and the client experiences a loss in year t+1 2. If the KAP does not issue a Going Concern opinion in year t and the client does not experience a loss in year t+1

Source: De Angelo (1981)

RESULTS AND DISCUSSION

Results

Table 2 shows that the Audit Report Lag has an average value of 90.3661, meaning that the average time required for companies to submit financial reports after the audit process is 90.36 days. This indicates that companies in the food and beverages and pharmaceutical sub-sectors have slightly

exceeded the financial report reporting deadline regulated by Financial Services Authority Regulation Number 14 of 2022 Article 4, which is no later than the end of the third month (90 days) after the date of the annual financial report.

Table 2. Descriptive Statistics

	N	Min.	Max.	Mean	Std. deviation
Audit Report Lag	112	41,00	145,00	90,3661	21,86980
Key Audit Matters	112	0,00	0,18	0,284	0,05602
Audit Tenure	112	1,00	3,00	1,82144	0,82979
Financial Distress	112	-29,30	10,01	5,3977	3,95514
Operational Complexity	112	0,00	47,00	3,7857	4,06796
Audit Quality	112	0,00	4,00	2,6161	1,13301

Source: Data processed 2023

Based on Table 2, Key Audit Matters has a minimum value of 0.0, which all sample companies own in 2019-2021 because the regulation regarding Key Audit Matters was ratified on January 1, 2022. Meanwhile, the maximum value of 0.18 is owned by several companies, one of which is PT Garudafood Putra Putri Tbk. The audit tenure has an average value of 1.82. It means that it is still below the regulatory limit set by PMK No. 17 of 2008, namely a maximum of 3 consecutive years with the same public accountant.

Table 3. Gender of Chief Executive Officer

	Frequency	Percent	Valid Percent	Cumulative Percent
CEO Laki-Laki	93	83,0	83,0	83,0
CEO Wanita	19	17,0	17,0	100,0
Total	112	100,0	100,0	

Source: Data processed 2023

Based on Table 3, the number of companies with female CEOs is 19, one of which is PT Wilmar Cahaya Indonesia in 2019-2022, and 93 other companies are led by male CEOs.

The multiple linear analysis used in this study uses Moderated Regression Analysis (MRA), as seen in Table 4. The results of the multiple linear analysis test are as follows:

$$ARL = 87,376 - 22,489KAM + 8,375AT + 2,532FD + 2,786KOP - 3,271GCEO - 1,867KA - 14,519KAM*KA - 0,886AT*KA - 0,824FD*KA - 0,785 KOP*KA - 3,458 GCEO*KA \dots\dots\dots 8$$

Table 4. Hypothesis Test Results

Model	Expectation	B	Sig. One-Tailed	Decision
Constant		87,376	0,000	
KAM	+	-22,489	0,408	H1 rejected
AT	-	8,375	0,114	H2 rejected
FD	+	2,532	0,027	H3 accepted
KOP	+	2,786	0,035	H4 accepted
GCEO	-	-3,271	0,422	H5 rejected
KA	-	-1,867	0,376	H6 rejected
KAM*KA	-	-14,519	0,339	H7 rejected
AT*KA	-	-0,886	0,357	H8 rejected
FD*KA	-	-0,824	0,0335	H9 accepted
KOP*KA	-	-0,785	0,0805	H10 rejected
GCEO*KA	-	-3,458	0,248	H11 rejected
<i>Adjusted R²</i>	0,138			
<i>Uji F</i>	2,622			
<i>Sig.</i>	0,006			

Where: ARL= Audit Report Lag, KAM= Key Audit Matters, AT = Audit Tenure, FD = Financial Distress, GCEO = Gender Chief Executive Officer, KOP= Complexity of Corporate Operations, KA = Audit Quality.

Source: Data processed 2023

Based on Table 4, the results of the Coefficient of Determination Test, the value of *Adjusted R2* is 0.138, which means 13.8% variations in the dependent variable, namely Audit Report Lag, are explained by Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender of Chief Executive Officers. Meanwhile, factors other than those used in the model regression explain the 86.2% (100% - 13.8%) difference. The F test was carried out to measure whether there was a significant influence simultaneously across all independent variables to the dependent variable using a significance level of 5%. From the results of the F Statistical Test above, it is known that the F value is 2.622 with a significance value of 0.006. This indicated all independent variables, namely Key Audit Matters, Audit Tenure, Financial Distress, The Complexity of Company Operations, and the Gender of the Chief Executive Officer, simultaneously have a significant influence on Audit Report Lag with Audit Quality as a moderating variable, which meant that the model regression was fit.

The t-test was carried out to see the influence of all independent variables partially on the dependent variables by comparing the significance value of each variable in the analysis results regression. The Key Audit Matters variable has a significance value of 0.408, which is greater than 0.05, and the unstandardized beta value is 22.489 with a negative direction. So it can be concluded that H1 is rejected. This proves that the Key Audit Matters variable has no positive effect on Audit Report Lag. The Audit Tenure variable has a significance value of 0.114, which is greater than

0.05, and the unstandardized beta value is 8.375 in a positive direction. So H2 is rejected. This proves that the Audit Tenure variable has no negative effect on Audit Report Lag. The Financial Distress variable has a significance value of 0.027, which is smaller than 0.05, and the unstandardized beta value is 2.532 in a positive direction. It is concluded that H3 is accepted. This proves that the Financial Distress variable positively influences Audit Report Lag.

The Company Operational Complexity variable has a significance value of 0.035, which is smaller than 0.05, and the unstandardized beta value is 2.786 in a positive direction. So H4 is accepted. This proves that the company's operation complexity variable positively affects audit report lag. Chief Executive Officer Gender Variable has a significance value of 0.422, where the value is greater than 0.05, and the value of unstandardized beta is 3.271, with a negative direction. Therefore, it can be concluded that H5 is rejected. This matter proves that the CEO Gender variable has no negative effect on Audit Report Lag.

The Audit Quality variable has a significance value of 0.376, where this value is greater than 0.05, and an unstandardized beta value of 1.867 with a negative direction. So H6 is rejected. This proves that the Audit Quality variable does not have a negative effect on audits Report Lag. The interaction between Audit Quality and Key Audit Matters obtained a significance value of 0.339, where the value is greater than 0.05, and the unstandardized beta value is 14.519 in the negative direction. Therefore, it can be concluded that H7 is rejected. This proves that the Quality variable Audit cannot weaken the relationship between Key Audit Matters and Audit Report Lag. In the interaction between audit quality and audit tenure, a significance value of 0.357 is obtained, where the value is greater than 0.05, and the unstandardized beta value is 2.912 in a negative direction. It is concluded that H8 is rejected. This proves that the Audit Quality variable cannot strengthen the relationship between Audit Tenure and Audit Report Lag.

The interaction between Audit Quality and Financial Distress obtained a significance value of 0.0335, where this value is smaller than 0.05, and the unstandardized beta value is 0.824 in a negative direction. So H9 is accepted. This proves that the Audit Quality variable can weaken the relationship between Financial Distress and Audit Report Lag. Based on the results of the T-test analysis in the table above, the interaction value between audit quality and company operational complexity obtained significance is 0.0805, where this value is smaller than 0.05, and the unstandardized beta value is 0.785 in a negative direction. So, H10 is accepted. This proves that The Audit Quality variable can weaken the relationship between Company Operational Complexity and Audit Report Lag. The interaction between Audit Quality and the Gender of the Chief Executive Officer obtained a value significance of 0.021, where this value is smaller than 0.05, and the unstandardized beta value of 3,458 is in the negative direction, so H11 is rejected. This proves that The Audit Quality variable cannot strengthen the relationship between the Gender Chief Executive Officer variable and the Audit Report Lag.

Discussion

Key Audit Matters and Audit Report Lag

Referring to Table 4, this research proves that Key Audit Matters do not positively influence Audit Report Lag. This shows that the high or low of the Key Audit Matters owned by a company will not affect the speed of the auditor's time in carrying out the audit process. Based on agency theory,

Key Audit Matters have an important role in minimizing conflicts of interest between principals and company management. This research proves that Key Audit Matters have no influence on Audit Report Lag, which means all companies that have audit opinion reports with Key Audit disclosures Matters in large or small quantities must be able to submit a report of audited finances in a timely manner. This could happen because the auditor already understands the procedures for submitting the Audit Key Matters in financial reports, so no additional time is needed to understand first. The results of this study are in line with research by Baatwah et al. (2022) and Abdullatif et al. (2022). They concluded that the Key Audit Matters disclosure did not influence the Audit Report Lag because the Public Accounting Firm assigned a competent audit team that has expertise in this area, and this team will also have a customized schedule with a plan for the timely delivery of reports. However, this result contradicts the research results of Bédard et al. (2019), which concluded that the disclosure of Key Audit Matters will increase the risk of accountability and the reputational and litigation risks they will face. Therefore, auditors will increase their efforts to reduce these risks. The auditor's increasing effort will make the delivery time longer.

Audit Tenure and Audit Report Lag

It is proven in Table 4 that Audit Tenure does not have a negative influence on Audit Report Lag. This indicates the length of age or relationship between public accountants with the Company will not change the length of time required for the auditor to complete the process audit of a financial report that the auditor needs to complete the audit process of a report finance. The length of the relationship between the AP or KAP and the company has been determined by the Minister of Finance in PMK No.17 of 2008 concerning public accounting services, part two, article 3, namely regulates limitations on the period of service provision. Providing general audit services for reports, an entity's finances are carried out by a public accounting firm for a maximum of 6 (six) consecutive financial years and by a public accountant for a maximum of 3 (three) consecutive financial years. Based on agency theory, the maximum audit tenure limit will maintain attitudes, independence, and credibility provided by the auditor to produce a fair opinion on financial reports that have been presented by company management. This will reduce information asymmetry for shareholders. The results of this study are in line with research by Sihombing (2021), Ambia et al. (2022), and Dewi & Challen (2018). They concluded that auditors should be professional in completing their work so that auditors with long or short tenure can complete audit procedures quickly. Meanwhile, these results contradict research by Yanthi et al. (2020), which concludes that this variable negatively influences Audit Report Lag. When carrying out an audit, auditors need time to get to know and adapt to the aspects of business owned by the client so that long tenure is considered to be familiar to the auditor and the client.

Financial Distress and Audit Report Lag

Table 4 shows that financial distress positively affects audit report lag. This indicates that the higher value generated in Financial Distress calculations indicates that the company is in a healthy condition and safe, and there is no possibility of going bankrupt. According to signal theory,

positive news must be known by all parties, especially stakeholders and other users of financial reports. So, the management does not need time to correct things that are considered negative. In addition, auditors do not need to check too many risks, so the time needed to complete it is not too long. The results of this research are in line with the findings of Sawitri & Budiarta (2018), which proved that the higher the negative value of Financial Distress, the higher the risk faced by the person Companies; with this increasing risk, auditors must be really careful in what they do an examination of these risks. This is different from the results obtained by Pingass & Dewi (2022), which concluded that Financial Distress does not influence Audit Report Lag. This can happen because the company may not be in a very severe financial crisis or may not have a high audit risk.

Operational Complexity and Audit Report Lag

Table 4 shows the complexity of company operations positively influences Audit Report Lag. Based on agency theory; to minimize the opportunity for information asymmetry between the principal and the agent, it is necessary to have a longer time for independent auditors to examine companies on the complexity scale. Company operations are more numerous and complex. This will impact the length of time examinations required by the auditor to be able to complete and provide his opinion because the auditor must first examine the financial statements of the subsidiaries one by one before Finally, you can check the parent company's financial statements, this is what will prolong it release time from a company that has many subsidiaries. The results of this research align with research conducted by Ambia et al. (2022), who state that the Company's Operational Complexity variable influenced the Audit Report Lag. The more complex the company's operations are, the more extra caution will be required by the auditor during the audit process, so this is what takes a lot of time for substantive testing. In addition, a high level of complexity indicates a significant control risk and expands the examination area to be carried out by independent auditors. But results This research is different from research by Dewi & Challen (2018) which states that variables did not influence the Audit Report Lag.

Gender and Audit Report Lag

Table 4 shows the Gender of the Chief Executive Officer has no negative effect on Audit Report Lag. Gender cannot be a reference for the speed or the length of the Audit Report Lag process that occurs in a company due to many other factors such as company conditions and culture, industry norms, individual differences in work styles, and approach to auditing. Based on signal theory, the company leader can be said to be of high quality if he can provide a positive signal (good news) for the company public or market so that later, this will increase the market reaction to the shared company. In terms of providing this positive signal, both female and male CEOs must be rewarded and evaluated based on their performance and achievements in managing the company's business operations. So, it cannot be generalized based on the gender of a company's Chief Executive Officer or President Director. The results of this research are different from those of Sunandar & Hidayat (2022) and Ariani (2020), who stated that the gender of the chief executive officers has a negative influence on audit report lag. The results of their research indicate that companies led by female CEOs will be able to reduce audit report lag.

Audit Quality and Audit Report Lag

From the test results in Table 4, this research proves that Audit Quality does not negatively influence Audit Report Lag. An audit process by KAP that meets 5 quality assessment criteria will not necessarily shorten the audit time to be faster. This can happen because every auditor or public accounting firm must act professionally and not get caught, influenced, or pressured by anyone. In addition, auditors have maximum standards for limiting time for submitting audited financial reports based on regulations, strategies, and their respective assessments. Based on agency theory, audit quality can decrease or minimize the occurrence of conflicts of interest between principals, namely shareholders and agents or company management (Farida & Sugesti, 2023). This should be the case for all public accounting firms, as well. Public accountants must understand the company's business environment fully and have a strategy appropriate to identify material errors or uncertainties properly. Based on signal theory, independent auditors must conduct audit procedures professionally to assess the information presented in the financial statements appropriately for its fair time. This result differs from research by Kurniawan (2023), which states that audit quality negatively affects audit report lag. Meanwhile, audit quality cannot be weakened Key Audit Matters relationship with Audit Report Lag. This indicates that the high and low Audit Quality cannot influence the relationship between Key Audit Matters and Audit Report Lag. This can happen because Key Audit Matters is a regulation that must be carried out by every Public Accountant or active Public Accounting Firm in Indonesia without looking at or differentiating the audit quality of each independent auditor.

Audit Quality as Moderator

Based on agency theory, Key Audit Matters can reduce or minimize the occurrence of information asymmetry, which can cause deviations between the information held by shareholders as principals and company management as agents. Public accounting firms and independent auditors throughout Indonesia must submit Key Audit Matters in opinion reports on financial reporting obligations. This research's results align with Goldyanta (2020), which states that Audit Quality does not influence Audit Report Lag. However, this differs from Baatwah et al. (2022), which state that Key Audit Matters positively affect Audit Report Lag. The test results of this research prove that Audit Quality cannot strengthen the relationship between Audit Tenure and Audit Report Lag. This indicates that No matter how good the audit quality of the KAP or auditor, this will not affect it the relationship between the age of the engagement or Audit Tenure and the Audit Report Lag or the length of the period they need to complete the financial statement audit process.

The maximum limit for audit tenure, based on agency theory, will maintain attitudes, independence, and credibility provided by the auditor to produce a fair opinion on financial reports that have been presented by company management (Fidiana & Retnani, 2023). So, it will reduce the distortion of information held by shareholders, which will later be detrimental to their interests. Even though the Public Accounting Firm or auditor is affiliated with the big four, has industry specialization, has a long Audit Tenure, and has a relative firm size, or vice versa, they should have standards that they will use during the audit process, and also always uphold an attitude of

independence when working accordingly with the applicable code of ethics and regulations. The results of this research are in line with Dwi et al. (2021), which states that audit tenure does not influence audit report lag, but the results do. This research is not in line with Dewi & Wahyuni (2021), which states that Audit Quality has a positive effect on Audit Report Lag. From the test results, this research proves that Audit Quality can weaken the Financial Distress variable with Audit Report Lag. Moment If the company experiences financial distress, the risks faced by it will increase company. Auditors must be more careful when examining every risk in the company, so this takes longer.

According to signal theory, Financial Distress is a negative signal (bad news) for companies in the public eye. This is because the company is experiencing an economic crisis and is making a mistake, which is a sign of bankruptcy in the future. However, with better audit quality, there is a delay in submitting financial reports for companies that are experiencing financial problems, and distress can be resolved. A public accounting firm with good audit quality will be able to overcome this with their chosen strategy; for example, Big Four KAPs tend to have more sources of human resources and are considered more competent. Apart from that, companies can also choose public accountants or public accounting firms that have industry specialization according to the industry of the company. The results of this research align with Kurniawan (2023) and Sawitri & Budiarta (2018), which state that Audit Quality has a negative effect on Audit Report Lag and Financial Distress has a positive effect on Audit Report Lag.

This study proves that Audit Quality cannot weaken the relationship between Company Operational Complexity and Audit Report Lag. Agency theory states that the complexity of company operations can give rise to asymmetric information between principals and agents because the operational scope is so large. Auditors' independents need more time to investigate business scale for the complexity of company operations, which is higher and more complicated. This will affect the length of time it takes for the auditor to complete and provide his opinion to examine the parent company's financial statements; the auditor must first examine each subsidiary's financial reports one by one. Therefore, companies with many subsidiaries will experience an extension of the publication date of audited financial statements. This can happen because auditors still need more time to research and check the fairness of the data in the subsidiary's financial statements before examining the parent financial statements. The values contained in the parent financial statements result from the business operations of all branches or subsidiaries owned by the company. This research's results differ from those of Prianti & Abbas (2022) and Dewi & Challen (2018). They stated that Audit Quality has a positive effect on Audit Report Lag. Meanwhile, the complexity of company operations does not affect Audit Report Lag. From the test results, this research proves that Audit Quality cannot strengthen the Gender Chief relationship between Executive Officers and Audit Report Lag. This could happen because credibility and objectivity audit reports are based on evidence and analysis results that are neutral regardless of the gender of individuals involved in the process (Fidiana & Retnani, 2023).

Based on signaling theory, a company leader can be considered high quality if he or she can provide positive signals (good news) about the company to the public or market, increasing the market response to the company's shares. To give this positive signal, CEOs, both women and men, must be respected and evaluated based on their performance and achievements in managing

the company's business operations. Audit quality is seen from the professionalism and integrity of the assigned audit team as well as their compliance with applicable audit standards. Qualified male and female CEO must be appreciated and evaluated based on their performance and success in managing entities. So, the CEO's gender does not determine whether delivery is fast or slow in a company's audited financial report. The results of this study are not in line with previous research conducted by Afriliana & Ariani (2020) and Goldyanta (2020), which stated that the Gender of the Chief Executive Officer and Audit Quality have a negative effect on Audit Report Lag.

CONCLUSION

This research was conducted to test the influence of Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender of the Chief Executive Officer on Audit Report Lag with Audit Quality has resulted in a trend in Consumer Non-Cyclicals companies with subsectors Food and Beverages and Pharmacy for the 2019-2022 period. Based on the results of the data analysis described in the previous section, it can be concluded that Key Audit Matters does not positively influence Audit Report Lag. Audit Tenure does not have a negative influence on Audit Report Lag. Financial Distress has a positive influence on Audit Report Lag. The complexity of company operations has a positive influence on Audit Report Lag. Gender The Chief Executive Officer does not negatively influence Audit Report Lag. Audit Quality does not have a negative influence on Audit Report Lag. The relationship between Key Audit Matters and Audit Report Lag and the relationship between the Complexity of Company Operations and Audit Report Lag cannot weaken audit quality. Audit Quality cannot strengthen the relationship between Audit Tenure and Audit Report Lag, and the relationship between Chief Executive Officer Gender and Audit Report Lag. Audit Quality weakened the relationship between Financial Distress and Audit Report Lag.

This study has some limitations, such as using Key Audit Matters that were only ratified in 2022, so in the period of 2019-2021, many samples did not have a Key Audit Matters value. The number of samples used is still very small due to elimination, so it cannot reflect the actual conditions for the non-cyclical sector. Further research is expected to expand the research object and not only focus on a few subsectors so that the results can reflect the company. Further research is expected to use other variables that can be applied to all company sectors, such as profitability, leverage, audit opinion, and committee effectiveness auditing. Other moderating variables, such as Earnings Management and Good Corporate Governance implementation, can also be used.

For Regulators, the results of this study are expected to be a consideration for the government in compiling or evaluating all regulations and sanctions for companies and entities that are late in submitting financial reports. The implication for companies is that the results of this study are expected to be a source of information that companies will use to determine factors that can affect audit report lag in a company or entity. Finally, for investors, the results of this study are expected to be a consideration for investors before they invest their funds in a company. Besides the practical

contributions, this study also has theoretical contributions. First, it enriches the literature on audit report lag by introducing a multi-variable approach involving KAM, audit tenure, financial distress, operational complexity, CEO gender, and audit quality as moderators. Second, it provides new empirical evidence regarding the moderating role of audit quality in strengthening or weakening the influence of main variables on audit report lag. This can help expand the application of agency and signaling theories in the audit context. Third, it presents a new perspective on the role of gender in audit report lag, which can open up further research opportunities regarding the impact of gender characteristics on governance and financial reporting.

List of Abbreviations

Indonesia Stock Exchange (IDX), Ministry of Finance Information and Documentation Management Officer (PPID Kemenkeu), Financial Services Authority - Otoritas Jasa Keuangan (OJK), Capital Market Supervisory Agency (Bapepam), Indonesian Association of Public Accountants (IAPI), Key Audit Matters (KAM), Audit Report Lag (ARL), International Auditing and Assurance Standards Board (IAASB), International Standard on Auditing (ISA), Public Accountant Office (KAP), Audit Quality Metric Score (AQMS), Property investment (PVI), Impairment (IMPA), Acquisition (ACQ), Investment valuation (INVES), Inventory valuation (INVEN), Accounts receivable (AR), Provision (PRO), Litigation and regulation (LITI), Revenue recognition (REV), Taxation (TAX), Other (OTHER), Reporting Quality of Audit (RQA).

Authors Contribution

Both authors contributed equally to the research process; Vinola Herawati finalized the manuscript and revisions.

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Conflicts of Interest

The authors declare no competing interests.

Availability of Data and Materials

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Antecedents of Audit Report Lag with Audit Quality as a Moderator

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Antecedents of Audit Report Lag with Audit Quality as a Moderator

ABSTRACT

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This study aims to test and determine the effect of Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender Executive Officer on Audit Report Lag with Audit Quality as a moderator this study uses secondary data collected from the Indonesia Stock Exchange (IDX), the Ministry of Finance Information and Documentation Management Officer (PPID Kemenkeu), and the official website of each company. This research is quantitative and uses multiple linear regression analysis with the research population, namely Consumer Non-Cyclicals companies with food and beverages and pharmaceutical subsectors in 2019-2022 that publish annual reports and audited financial reports. The research population was 35 companies, it was found that 31 companies met the research criteria in a 4 year period with a total of 124 research samples with 12 data affected by outliers. Therefore, the total research sample is 112 companies. The results of hypothesis testing in this study indicate that Financial Distress and Company Operational Complexity have a significant positive effect on Audit Report Lag. While Key Audit Matters, Audit Tenure, Gender Chief Executive Officer, and Audit Quality do not affect Audit Report Lag. Also, it is proven that Audit Quality could weaken the relationship between Financial Distress and Audit Report Lag. However, Audit Quality is not able to moderate between Key Audit Matters, Audit Tenure, Company Operations Complexity, and Chief Executive Officer Gender with Audit Report Lag

Keywords: Audit Report Lag; Audit Tenure; Financial Distress; Gender CEO; Key Audit Matters; Complexity of Company Operations; Audit Quality.

INTRODUCTION

Until the end of 2023, there are still many entities that publish financial reports beyond the deadline since the submission deadline has passed. Quoted from idxchannel.com, Indonesian Stock Exchange (BEI) imposed written warning sanctions of hundreds of millions of rupiah in fines on 40 issuers. This is due to because dozens of issuers have not yet deposited their financial reports as of September 30 2023. As a result of the delay in submitting financial reports, 40 companies were given stage III written warnings and were given sanctions 150 million fine. These sanctions are applied in accordance with Exchange regulations Number I-H, in particular provisions II.6.3. (<https://www.idxchannel.com/market-news/belum-setor-reportkeuangan-40-issuers-were-subject-to-a-fine-of-Rp150-million>)

Financial reports are a communication medium and also a statement of responsibility management of the management of the assets of the entity entrusted to him. Financial statements can function as a channel for management to communicate with various parties, includes investors and other users of financial statements. This report should cover quality qualitative, or features of financial report information, so that users of financial reports can feel the benefits when making decisions. (Abdillah et al., 2019).

Based on the conceptual framework for writing financial reports, there are two categories financial reporting, namely fundamental qualities and enhancing qualities. Fundamental qualities consist of predictive value or value that can predict future financial conditions, confirmatory value useful in providing information regarding past financial events, materiality, namely if Such omissions or misstatements can affect the final results based on the data reported, completeness, namely covering the entire transaction, neutrality or not taking

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sides anyone, and also free from misstatements or miscalculations. Meanwhile for enhancing qualities divided into comparability or can be compared, verifiability or can be tested for truth, timeliness, namely being on time in delivery, and also understandability.

Based on the explanation above, one of the qualitative aspects of financial reports is recognized useful in making and archiving financial reports is timeliness, hopefully investors and other readers of financial reports can make better use of this data. The decision-making process can be influenced by the timeliness of report submission finance. If submitted beyond the submission limit, the information contained therein may no longer suit the situation at hand, making it useless to take decision. Delay in submitting an audit opinion on the fairness of the data and information in the report Finance has the potential to increase uncertainty when making decisions by various interested parties (Puryati, 2020).

According to Ebang et al. (2019) the information capability of a company's financial reports quickly and easily understood for all readers, both experienced and experienced having no knowledge of economics is a sign that the information presented quality. Relevant data must be included in the company's financial statements. When information timely and has predictive value, the information can be considered relevant. Investors views delays in submitting financial reports as audit delays and this will reduce investor confidence and results in erratic stock changes (Bahri & Amnia, 2020).

According to Ferreira & Morais (2020) audit reports are made in accordance with the auditor's conclusions after reviewing a company's financial statements for a certain period of time. Auditor then provide a brief summary of the topic they are examining and state an opinion, either way have been changed or have not been changed, regarding financial reports because consumers rely on them audit report to make investment decisions, so it can be said that the audit report is a very important document for society. The need for financial statements to be audited independently by a public accountant is one of the various challenges faced when wanting to publish financial reports in a timely manner in line with current applicable laws. The speed of presentation of financial statements depends on how fast the audit procedures must be resolved. This is because financial reports cannot be published before the audit procedures are completed.

Based on the rules regulated by the Financial Services Authority (OJK) Number 14/POJK.04/2022 concerning Submission of Periodic Financial Reports of Issuers or Companies Public Article 4, states that periodic financial reports are accompanied by public accountant reports to Financial Services Authority and announced to the public no later than the end of the third month after the end of the annual financial report date. Financial Services Authority (OJK) and Agencies the Capital Market Supervisory Agency (Bapepam) requires that financial reports be prepared in accordance with applicable rules, including Generally Accepted Accounting Principles and have been audited by an accountant public.

On the other hand, auditors must be full of consideration before starting the audit process of an audit financial statements. In order to complete the audit process properly, audit procedures are regulated by the Indonesian Association of Public Accountants (IAPI) must be followed by auditors. Auditors should too consider audit risks when applying audit guidelines. As a result, serving time financial statements will be affected because it takes more time to complete the audit according to standards and because of the audit risks they face. In essence, task completion timely audit concludes that the auditor must work effectively with still pay attention to the accuracy of the data contained in the financial reports (Abdillah et al., 2019) The length of the audit completion process will affect the gap or distance. Delivery between the audited financial statements and the book closing date. This distance is what is called Audit Report Lag. Signaling Theory states that management and auditors can provide signals to investors and other stakeholders about the quality and condition of the company. Timely and transparent reporting provides a positive signal, while delayed reporting can be a negative

signal to the market and other stakeholders. In the context of Audit Report Lag, a delay or time lag in the issuance of the audit report can be perceived as a negative signal by investors. This can raise doubts about the quality of financial information or lead to the assumption that there are significant problems or uncertainties in the company's financial statements. Conversely, a short audit report lag or timely reporting signals that the audit is running smoothly and there are no significant issues that require extra attention, thereby increasing investor confidence.

The International Auditing and Assurance Standards Board (IAASB) has issued the International Standard on Auditing (ISA) 701 rule regarding the disclosure of Key Audit Matters (KAM) that must be included by auditors in the audit report. This rule illustrates that Key Audit Matters aim to provide specific information about the company and its financial condition in the current period (Abdullatif et al., 2022). The main purpose of this KAM disclosure is to improve accountability, transparency, communication, and the auditor's responsibility to present an accurate assessment of a financial statement (Pinto & Morais, 2019)

Disclosure of Key Audit Matters will improve Audit Quality by making the audit report more informative, especially regarding disclosures related to acquisitions. It takes additional time and effort for auditors who work during the KAM disclosure period to provide high-quality financial statements because they will disclose why something is considered a Key Audit Matter and what procedures have been followed to audit the item (Abdullatif & Alzebdieh, 2022). Thus, disclosure of KAM will result in a longer delivery time lag.

The statement above is in accordance with (Bédard et al., 2010) who concluded that disclosure of Key Audit Matters will increase the risk of accountability as well as the risk of reputation and litigation that they will face. Therefore, auditors will increase their efforts to reduce these risks. With the increasing efforts of the auditor, the delivery time will be longer. However, this statement is different in the research of (Baatwah et al., 2022) and (Abdullatif et al., 2022) they concluded that disclosure of KAM is not against ARL. They concluded that the KAP will assign a competent audit team that has expertise in the field and this team will also have a schedule that has been adjusted to the design of timely report delivery. So they can adjust the increase in their workforce rather than extending the time to submit financial reports.

The number of subsidiaries and the complexity of business operations will affect how quickly financial statements are completed. Companies with more subsidiaries will experience a longer Audit Report Lag. This statement occurs because the company requires additional time to complete the audit due to the high level of complexity. Auditors or public accounting firms must examine all subsidiary financial statements individually before auditing the parent company's financial statements. Operational complexity will often affect the amount of time the auditor has to complete the audit and this will certainly impact the process of publishing financial statements in a timely manner.

However, public accounting firms still ensure that entities with high operational complexity can immediately publish financial statements. Public accounting firms will assign a team of auditors in the number of assignments needed, so that entities with high complexity can publish financial statements on time. Pratiwi & Wiratmaja (2018) who proved that the Company's Operational Complexity has a positive effect on Audit Report Lag. This can happen because companies with high complexity require a more thorough audit implementation so that they require a longer testing time.

However, Christiane et al. (2022) proved that the Company's Operational Complexity does not affect Audit Report Lag. This statement is also reinforced by (Muhammad et al., 2023) they found that even though the company has high operational complexity due to the presence of subsidiaries, with a strong internal control system and effective audit procedures, the financial report submission process will be on time and will not experience Audit Report Lag..

Yanthi et al (2020) proves that the Audit Tenure variable has a negative effect on Audit Report Lag. When conducting an audit, auditors need time to get to know and adjust to the

aspects of the client's business, so a long tenure is considered to mean that the auditor has gotten to know the client. In contrast, research by (Sihombing, 2021), (Ambia et al., 2022) and (P. I. Dewi & Challen, 2018) found that Audit Tenure had no effect on Audit Report Lag. They concluded that auditors should indeed be professional in completing their work so that auditors with long or short tenures have the ability to complete audit procedures quickly.

Cusyana & Apriliani (2021) proves that Financial Distress greatly affects Audit Report Lag. In line with the research of Febriyanti & Purnomo, (2021) and Siahaan et al., (2019) which proves that Financial Distress has a negative effect on Audit Report Lag. They believe that companies facing these conditions tend not to delay disclosing reports related to their problems. However, Pingass & Dewi (2022) which prove that the Financial Distress variable does not affect Audit Report Lag. This can happen because the company does not have a high audit risk. The findings of the study Dewi & Challen (2018) regarding the Operational Complexity variable, concluded that this variable does not have an effect on Audit Report Lag. This is because a strong and adequate accounting information system can help with this. In contrast to the findings in the studies (Ambia et al., 2022) and (Dwi et al., 2021a), they concluded that operational complexity has an influence on Audit Report Lag.

Gender of CEO negatively affects Audit Report Lag (Sunandar & Hidayat, 2022) (Lajmi & Yab, 2022) and (Afriliana & Ariani, 2020). Female CEOs will accelerate the audit report lag because they tend to avoid risks so they can create good internal control and will reduce the distance or duration of the Audit Report Lag.

Seeing that there is still inconsistency in the results of previous studies on the factors that influence audit report lag, researchers suspect that there are other variables that can influence how the independent and dependent variables relate to each other, namely the moderating variable. In this study, the other variable that is suspected of functioning as a moderating variable is Audit Quality which is measured using the Audit Quality Metric Score (AQMS) method. Audit Quality is a combination of auditor skills to find irregularities in the client's financial reporting and reveal these irregularities. The technical skills possessed by the auditor will determine the possibility of finding substantial material misstatements, while the independence of the auditor will determine the possibility of inaccurate reporting (De Angelo, 1981)

Based on the explanation above, it can be developed that there are 11 hypotheses developed in this study: 1) Key Audit Matters have a positive effect on Audit Report Lag, 2) Audit Tenure has a negative effect on Audit Report L, Financial Distress has a positive effect on Audit Report Lag, 4) Complexity of Company Operations has a positive effect on Audit Report, 5) Gender Chief Executive Officer has a negative effect on Audit Report Lag, 6) Audit Quality has a negative effect on Audit Report Lag, 7) Audit Quality weakens Key Audit Matters on Audit Report Lag, 8) Audit Quality strengthens the relationship between Audit Tenure and Audit Report Lag, 9) Audit Quality weakens the relationship between Financial Distress and Audit Report Lag, 10) Audit Quality weakens the relationship between Complexity of Company Operations and Audit Report Lag, 11) Audit Quality strengthens the relationship between Gender Chief Executive Officer and Audit Report Lag.

RESEARCH METHOD

This research used a quantitative research approach through hypothesis testing to determine the causal influence of the independent variables in this study, namely Key Audit Matters, Audit Tenure, Financial Distress, Company Operational Complexity, and Chief Executive Officer Gender on the dependent variable, namely Audit Report Lag, which is strengthened or weakened by Audit Quality as a moderating variable. This research aims to develop previous research that is relevant to Audit Report Lag. The sampling method used in this study is purposive sampling by analyzing secondary data collected from the Indonesia Stock Exchange

(IDX), the Ministry of Finance's Information and Documentation Management Device (PPID Kemenkeu), and the official website of each company. The population in this study was non-cyclical consumer companies in the food and beverages and pharmaceutical subsectors in 2019 to 2022.

There are 35 non-cyclical consumer companies in the food and beverages and pharmaceutical sub-sectors listed on the Indonesia Stock Exchange (IDX) in the 2019-2022 period that publish annual reports and audited financial reports. There are 4 companies that do not use rupiah as a value or currency and also do not have complete data used in this study, namely, they have not released financial reports for four consecutive years. A total of 31 companies were obtained met the research criteria within a 4 year period with a total of 124 research samples with 12 data affected by outliers. So the total research sample is 112 companies. This study aims to test and prove the influence of Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations and Chief Executive Officer Gender on Audit Report Lag with Audit Quality as a moderator.

The dependent variable in this research was Audit Report Lag. Audit Report Lag is an index that measures the time interval used by the auditor for complete the inspection process starting from the closing date of the company's books until with the release of an audited financial statement (Sihombing, 2021). Based on research conducted by (Aprilia & Cahyonowati, 2022) Audit Report Lag was measured using the formula as following:

Audit report lag = the date of the end of a company's fiscal year - the date the opinion is issued on the audited financial statements.....1)

The independent variables used in this research are Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender of Chief Executive Officers. The main purpose of communicating the Key Audit Matter or Main Audit Matter is to maximize the elements auditor communication by transparently presenting information about the audit that has been carried out resolved. The Key Audit Matters disclosure aims to discuss the auditor's opinion about what information should be included in the auditor's report. Users of financial statements will have a better understanding of the entity and areas of management consideration if significant audit matters are communicated in the audited financial statements.

Research conducted by Kitiwong & Sarapaivanich, (2020) classifies The disclosure of Key Audit Matters or Main Audit Matters consists of 11 types, namely Property investment (PVI), Impairment (IMPA), Acquisition (ACQ), Investment valuation (INVES), Inventory valuation (INVEN), Accounts receivable (AR), Provision (PRO), Litigation and regulation (LIT), Revenue recognition (REV), Taxation (TAX), Other (OTHER). If the auditor reveals this, they will be given a score of 1 each the type reported and 0 if the auditor does not disclose it. The formula is as following:

$$\frac{\text{Total Score of Key Audit Matters}}{11} \quad 2)$$

The length of engagement between a public accountant or public accounting firm and a client is known as term audit tenure. Audit tenure is determined by adding up the ages of the company's engagements use the services of a Public Accountant. Based on research conducted by (Dwi et al., 2021a) then Audit Tenure can be determined using the following formula:

Audit Tenure = length of relationship between auditor and entity

Financial distress is a situation when an entity faces financial setbacks before them experiencing bankruptcy. This research uses the Altman Z-score method to predict bankruptcy with the aim of finding out companies that have the potential to experience bankruptcy and the level of probability of bankruptcy. The latest version (1993) of Altman Z-Score is taken from (Sutra & Mais, 2019) can be illustrated using the formula below:

$$Z = 1.2X\Delta + 1.4X\Delta + 3.3X\Delta + 0.6X\Delta + 1.0X\lambda \quad 3)$$

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Rumus harus bernomor di kanan

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Where Z = Overall Index, X = Net working capital / total assets, X = Retained earnings / total assets, Xf = Earnings before interest and tax (EBIT) / total assets, X_{bran} = Market value of equity / book value of debt; X = Sales / total assets.

The complexity of a company's operations is used to find out the complexity or magnitude of the scale the company. The complexity value of the company can be assessed by looking at the ownership of subsidiaries. According to (Dwi et al., 2021a), the calculation for this variable uses the following formula:

$$\text{Complexity of company operations} = \text{number of subsidiaries} \quad 4)$$

Gender is one factor that can influence work attitudes among female CEOs and male CEOs when making decisions. The measurement for CEO Gender is by using a dummy, as follows:

$$\text{Female CEO} = 1, \text{ Male CEO} = 0 \quad 5)$$

The moderating variable in this research is Audit Quality which is calculated using the Audit method Quality Metric Score (AQMS). The AQMS variable is the total value of 2 dimensions, namely dimensions competence and independence, with a total of 5 components or proxies. The proxies include KAP size, industry specialization, KAP assignment period, Relative Firm Size, and Reporting Quality of Audit (RQA). The higher the AQMS value, the higher the Audit Quality. The following Table 1 is an explanation for each proxy contained in AQMS. (Herusetya, 2012).

Table 1 Audit Quality - AQMS Method

PROXY	MEASUREMENT CRITERIA
DIMENSIONS OF COMPETENCE	
1. Size of Public Accounting Firm (KAP)	A score of 1 is given if the company is audited by a Big 4 KAP and a score of 0 for others
2. Industry Specialization	The total assets of Public Accounting Firm clients in industry I divided by the total assets of clients in industry I. A score of 1 is given if a company's industry share is >15% and a score of 0 if otherwise.
3. Audit Tenure	Scored 1 for companies that have been audited by the same Public Accounting Firm for 3 years and scored 0 for others.
DIMENSION OF INDEPENDENCE	
4. Relative Firm Size (RFS)	Comparing the size of company i (measured by the Natural Logarithm of total sales) with the average of all company sizes. A score of 1 is given if the company size is > the average size of all companies and a score of 0 otherwise.
5. Reporting Quality of Audit Report (RQA)	RQA is the accuracy of reporting going concern audit opinion issued by KAP. If one of the following conditions is met, RQA is given a score of 1 and otherwise it gets a score of 0. The RQA conditions are: <ol style="list-style-type: none"> In the case where the KAP issues a Going Concern opinion in year t and the client experiences a loss in year $t+1$

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2. If the KAP does not issue a Going Concern opinion in year t and the client does not experience a loss in year t+1

This study employed descriptive statistical tests, traditional assumption tests, and hypothesis testing To determine if the independent factors' effects on the dependent variable were significant. The equation for moderated regression analysis of data in this research was:

$$ARL = \alpha + \beta_1 KAM + \beta_2 AT + \beta_3 FD + \beta_4 GCEO + \beta_5 KOP + \beta_6 KA + \beta_7 KAM * KA + \beta_8 AT * KA + \beta_9 FD * KA + \beta_{10} GCEO * KA + \beta_{11} KOP * KA + e$$

Where: ARL= Audit Report Lag, KAM= Key Audit Matters, AT = Audit Tenure, FD = Financial Distress, GCEO = Gender Chief Executive Officer, KOP= Complexity of Corporate Operations, KA = Audit Quality.

RESULTS AND DISCUSSION

Table 2 below is the results of descriptive statistical tests:

Table 2 Descriptive Statistics

	N	Min.	Max.	Mean	Std. deviation
Audit Report Lag	112	41,00	145,00	90,3661	21,86980
Key Audit Matters	112	0,00	0,18	0,284	0,05602
Audit Tenure	112	1,00	3,00	1,82144	0,82979
Financial Distress	112	-29,30	10,01	5,3977	3,95514
Complexity of Corporate Operations	112	0,00	47,00	3,7857	4,06796
Audit Quality	112	0,00	4,00	2,6161	1,13301

Table 2 above shows that the Audit Report Lag has an average value of 90.3661, meaning that the average time required for companies to submit financial reports after the audit process is 90.36 days. This indicates that companies in the food and beverages and pharmaceutical sub-sectors have slightly exceeded the financial report reporting deadline regulated by Financial Services Authority Regulation Number 14 of 2022 Article 4, which is no later than the end of the third month (90 days) after the date of the annual financial report.

Based on table 2, it is known that Key Audit Matters has a minimum value of 0.0 which is owned by all sample companies in 2019-2021 because the regulation regarding Key Audit Matters was ratified on January 1, 2022. Meanwhile, the maximum value of 0.18 is owned by several companies, one of which is PT Garudafood Putra Putri Tbk.

The audit tenure has an average value of 1.82. It means that it is still below the regulatory limit set by PMK No. 17 of 2008, namely a maximum of 3 consecutive years with the same public accountant.

Table 1
Gender of Chief Executive Officer

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	Frequency	Percent	Valid Percent	Cumulative Percent
CEO Laki-Laki	93	83,0	83,0	83,0
CEO Wanita	19	17,0	17,0	100,0
Total	112	100,0	100,0	

Based on table 3, the number of companies that have female CEOs is 19 companies, one of which is PT Wilmar Cahaya Indonesia in 2019-2022 and 93 other companies are led by male CEOs.

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The multiple linear analysis used in this study uses Moderated Regression Analysis (MRA). The results of the multiple linear analysis test are as follows:

$$\begin{aligned}
 ARL = & 87,376 - 22,489KAM + 8,375AT + 2,532FD + 2,786KOP - 3,271GCEO - 1,867KA \\
 & - 14,519KAM*KA - 0,886AT*KA - 0,824FD*KA - 0,785 KOP*KA \\
 & - 3,458 GCEO*KA
 \end{aligned}$$

28

Table 4 explains the results of the hypothesis Test:

Table 4 Hypothesis Test Results

Model	Expectation	B	Sig.One Tailed	Decision
Constant		87,376	0,000	8
KAM	+	-22,489	0,408	H1 rejected
AT	-	8,375	0,114	H2 rejected
FD	+	2,532	0,027	H3 accepted
KOP	+	2,786	0,035	H4 accepted
GCEO	-	-3,271	0,422	H5 rejected
KA	-	-1,867	0,376	H6 rejected
KAM*KA	-	-14,519	0,339	H7 rejected
AT*KA	-	-0,886	0,357	H8 rejected
FD*KA	-	-0,824	0,0335	H9 accepted
KOP*KA	-	-0,785	0,0805	H10 rejected
GCEO*KA	-	-3,458	0,248	H11 rejected
Adjusted R ²	0,138			
Uji F	2,622			
Sig.	0,006			

Where: ARL= Audit Report Lag, KAM= Key Audit Matters, AT = Audit Tenure, FD = Financial Distress, GCEO = Gender Chief Executive Officer, KOP= Complexity of Corporate Operations, KA = Audit Quality.

Result

The results of the Coefficient of Determination Test, the value of *Adjusted R2* is 0.138 which means 13.8% variations in the dependent variable, namely Audit Report Lag, are explained by Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender of Chief Executive Officers. Meanwhile, the difference 86.2% (100% - 13.8%) is explained by factors other than those used in the model regression. The F test was carried out to measure whether there was a significant influence simultaneously across all independent variable to the dependent variable using a significance level of 5%. From the results of the F Statistical Test above, it is known that the F value is 2.622 with a significance

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value of 0.006. This indicated all independent variables, namely Key Audit Matters, Audit Tenure, Financial Distress, The Complexity of Company Operations, and the Gender of the Chief Executive Officer simultaneously have significant influence on Audit Report Lag with Audit Quality as a moderating variable which meant that the model regression was fit.

The t test was carried out to see the influence of all independent variables partially on dependent variable by comparing the significance value of each variable in the analysis results regression. The Key Audit Matters variable has a significance value of 0.408, which is more greater than 0.05 and the unstandardized beta value is 22.489 with a negative direction. So it can be concluded that H1 is rejected. This proves that the Key Audit Matters variable has no positive effect on Audit Report Lag. The Audit Tenure variable has a significance value of 0.114, where this value is greater than 0.05 and the unstandardized beta value is 8.375 in a positive direction. So it can be concluded that H2 is rejected. This proves that the Audit Tenure variable has no negative effect on Audit Report Lag. The Financial Distress variable has a significance value of 0.027 where this value is smaller than 0.05 and the unstandardized beta value is 2.532 in a positive direction. It is concluded that H3 is accepted. This proves that the Financial Distress variable has an influence positive towards Audit Report Lag.

The Company Operational Complexity variable has a significance value of 0.035 where This value is smaller than 0.05 and the unstandardized beta value is 2.786 in a positive direction. So you can it is concluded that H4 is accepted. This proves that the Operation Complexity variable The company has a positive effect on Audit Report Lag. Chief Executive Officer Gender Variable has a significance value of 0.422 where the value is greater than 0.05 and the value unstandardized beta 3.271 with a negative direction. Therefore, it can be concluded that H5 is rejected. This matter proves that the CEO Gender variable has no negative effect on Audit Report Lag.

The Audit Quality variable has a significance value of 0.376, where this value is greater of 0.05 and an unstandardized beta value of 1.867 with a negative direction. So it can be conclude that H6 rejected. This proves that the Audit Quality variable does not have a negative effect on audits Report Lag. The interaction between Audit Quality and Key Audit Matters obtained a significance value of 0.339 where the value is greater than 0.05 and the unstandardized beta value is 14.519 in the direction negative. Therefore, it can be concluded that H7 is rejected. This proves that the Quality variable Audit is unable to weaken the relationship between Key Audit Matters and Audit Report Lag. Interaction Between Audit Quality and Audit Tenure, a significance value of 0.357 is obtained, where the value is greater than 0.05 and the unstandardized beta value is 2.912 in a negative direction. It is concluded that H8 is rejected. This proves that the Audit Quality variable is not capable strengthening the relationship between Audit Tenure and Audit Report Lag.

The interaction between Audit Quality and Financial Distress obtained a significance value of 0.0335 where this value is smaller than 0.05 and the unstandardized beta value is 0.824 in a negative direction. So it can be concluded that H9 is accepted. This proves that the Audit Quality variable is capable weakening the relationship between Financial Distress and Audit Report Lag. Based on the results of the T test analysis from In the table above, the interaction value between Audit Quality and Company Operational Complexity is obtained significance is 0.0805 where this value is smaller than 0.05 and the unstandardized beta value 0.785 in a negative direction. So it can be concluded that H10 is accepted. This proves that The Audit Quality variable is able to weaken the relationship between Company Operational Complexity and Audit Report Lag. The interaction between Audit Quality and Gender of the Chief Executive Officer obtained a value significance is 0.021 where this value is smaller than 0.05 and the unstandardized beta value 3.458 in the negative direction, so it can be concluded that H11 is rejected. This proves that The Audit Quality variable is not able to strengthen the relationship between the Gender Chief Executive Officer variable with Audit Report Lag.

Discussion

Referring to table 3, this research proves that Key Audit Matters does not have positive influence on Audit Report Lag. This shows that the Key value is high and low Audit Matters owned by a company will not affect the speed of the auditor's time in carrying out the audit process. Based on agency theory, Key Audit Matters have an important role to minimize conflicts of interest between principals and company management. This research proves that Key Audit Matters have no influence on Audit Report Lag which means all companies that have audit opinion reports with Key Audit disclosures Matters in large or small quantities must be able to submit a report audited finances in a timely manner. This could happen because the auditor already understands the procedures for submitting the Audit Key Matters in financial reports, so no additional time is needed to understand first. The results of this study are in line with research by (Baatwah et al., 2022a) and (Abdullatif et al., 2022) they concluded that the Key Audit Matters disclosure had no influence on Audit Report Lag because the Public Accounting Firm will assign a competent audit team and has expertise in this area and this team will also have a customized schedule with a plan for timely delivery of reports. However, this result is contradictory research results (Bédard et al., 2019) which conclude that the disclosure of Key Audit Matters will increase the risk of accountability as well as the reputational and litigation risks that they will face. Therefore, auditors will increase their efforts to reduce these risks. With The increasing effort of the auditor will make the delivery time longer.

This is proven in table 3 that Audit Tenure does not have a negative influence on Audit Report Lag. This indicates the length of age or relationship between public accountants with the Company will not change the length of time required for the auditor to complete the process audit of a financial report that the auditor needs to complete the audit process of a report finance. The length of the relationship between the AP or KAP and the company has been determined by the Minister finance in PMK No.17 of 2008 concerning public accounting services, part two, article 3, namely regulates limitations on the period of service provision. Providing general audit services for reports The finances of an entity are carried out by a public accounting firm for a maximum of 6 (six) financial years consecutively and by a public accountant for a maximum of 3 (three) consecutive financial years. Based on agency theory, the maximum audit tenure limit will maintain attitudes independence and credibility provided by the auditor to produce a fairness opinion on financial reports that have been presented by company management. So it will reduce information asymmetry for shareholders. The results of this study are in line with research (Sihombing, 2021) (Ambia et al., 2022) and (Dewi & Challen, 2018) concluded that indeed auditors should be professional in completing their work so that auditors with long or short tenure have the ability to complete audit procedures quickly. Meanwhile, these results contradict research (Yanthi et al., 2020) which concludes that this variable has a negative influence on Audit Report Lag. Moment When carrying out an audit, auditors need time to get to know and adapt to the aspects business owned by the client, so that long tenure is considered to be familiar to the auditor the client. 49

Table 3 proves that shown proves that Financial Distress has a positive effect on Audit Report Lag. This indicates that the higher the value generated in Financial Distress calculations indicate that the company is in a healthy condition and safe and there is no possibility of going bankrupt. According to signal theory, This is positive news that must be known by all parties, especially stakeholders and other users of financial reports. So, the management does not need time to correct things that are considered negative. In addition, auditors do not need to check too many risks so that the time needed to complete it is not too long.

The results of this research are in line with the findings of (Sawitri & Budiarta, 2018) which prove that The higher the negative value of Financial Distress, the higher the risk faced by the person Companies, with this increasing risk, auditors must be really careful in what they

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do examination of these risks. Different from the results obtained by (Pingass & Dewi, 2022) which concludes that Financial Distress has no influence on Audit Report Lag. This can happen because the company may not be in a financial crisis very severe or not having a high audit risk.

Based on table 3, it is proved from this research that the complexity of company operations has a positive influence on Audit Report Lag. Based on agency theory, to be able to Minimize the opportunity for information asymmetry between the principal and the agent is necessary longer time for independent auditors to examine companies on the Complexity scale. Company operations are more numerous and complex. This will impact the length of time examinations required by the auditor to be able to complete and provide his opinion because the auditor must first examine the financial statements of the subsidiaries one by one before. Finally, you can check the parent company's financial statements, this is what will prolong its release time from a company that has many subsidiaries.

The results of this research are in line with research conducted by (Ambia et al., 2022) who states that the Company Operational Complexity variable had an influence on the Audit Report Lag. The more complex the company's operations, the more extra caution will be required by the auditor during the audit process so this is what takes a lot of time substantive testing. In addition, a high level of complexity indicates significant control risk high and expand the area of examination to be carried out by independent auditors. But results. This research is different from research (Dewi & Challen, 2018) which states that variables had no influence on the Audit Report Lag.

Based on table 3 of the results of this study, it is proven that the Gender Chief Executive Officer is not a negative effect on Audit Report Lag. Gender cannot be a reference for fast or slow. The length of the Audit Report Lag process occurs in a company due to many other factors such as company conditions and culture, industry norms, individual differences in work styles, as well as his approach to auditing. Based on signal theory, the company leader can be said to be high quality if he can provide a positive signal (good news) for the company public or market, so that later this will increase the market reaction to shares company. In terms of providing this positive signal, both female and male CEOs must be rewarded and evaluated based on their performance and achievements in managing business operations company. So it cannot be generalized based on the gender of the Chief Executive Officer or President Director of a company. The results of this research are different from the results of research conducted by (Sunandar & Hidayat, 2022) and (Afriliana & Ariani, 2020) who stated that gender chief executive officers have a negative influence on audit report lag. The results of their research are indicative that companies led by female CEOs will be able to reduce audit reports lag. From the test results, this research proves that Audit Quality has no negative influence on Audit Report Lag. Audit process by KAP that meets 5 quality assessment criteria. An audit will not necessarily shorten the audit time to be faster, this can happen because every auditor or public accounting firm must act professionally and not get caught influence or pressure from anyone. In addition, auditors have maximum standards for limits time for submitting audited financial reports based on regulations, strategies and their respective assessments. Based on agency theory, audit quality can decrease or decrease minimize the occurrence of conflicts of interest between principals, namely shareholders, and agent or company management. This should be the case for all public accounting firms as well. Public accountants are required to fully understand the company's business environment and have a strategy appropriate to be able to properly identify material errors or uncertainties. Whereas Based on signal theory, independent auditors are required to carry out audit procedures professionally so that the information presented in the financial statements can be assessed appropriately for its fairness time. This result is different from research (Kurniawan, 2023) which states that audit quality has a negative effect on audit report lag. Meanwhile, audit quality cannot be weakened. Key Audit

Matters relationship with Audit Report Lag. This indicates that the high and low Audit Quality cannot influence the relationship between Key Audit Matters and Audit Report Lag. This can happen because Key Audit Matters is a regulation that must be carried out by everyone Public Accountants or active Public Accounting Firms in Indonesia without looking at or differentiate the audit quality possessed by each independent auditor.

Based on agency theory, Key Audit Matters can reduce or minimize the occurrence of information asymmetry which can cause deviations between the information held shareholders as principals and company management as agents. Public accounting firm and independent auditors throughout Indonesia are required to submit Key Audit Matters in opinion report on financial reporting obligations. The results of this research are in line with (Goldyanta, 2020) which states that Audit Quality has no influence on Audit Report Lag. However different from (Baatwah et al., 2022b) which states that Key Audit Matters has a positive effect on Audit Report Lag. From the test results of this research, it proves that Audit Quality cannot strengthen the relationship between Audit Tenure and Audit Report Lag. This indicates that No matter how good the audit quality of the KAP or auditor, this will not affect it the relationship between the age of the engagement or Audit Tenure and the Audit Report Lag or the length of the period they need to complete the financial statement audit process.

The maximum limit for audit tenure, based on agency theory, will maintain attitudes independence and credibility provided by the auditor to produce a fairness opinion on financial reports that have been presented by company management. So it will reduce distortion of information held by shareholders which will later be detrimental their interests. Even though the Public Accounting Firm or auditor is affiliated with big four, has industry specialization, has a long Audit Tenure and has a relative firm size high, or vice versa, they should have standards that they will use during the audit process, and also always uphold an attitude of independence when working accordingly with the applicable code of ethics and regulations. The results of this research are in line with (Dwi et al., 2021) which states that audit tenure has no influence on audit report lag, but the results do This research is not in line with (Dewi & Wahyuni, 2021) which states that Audit Quality has a positive effect on Audit Report Lag. From the test results, this research proves that Audit Quality can weaken the Financial Distress variable with Audit Report Lag. Moment If the company experiences financial distress, the risks faced by it will increase company. Auditors are required to be more careful when examining every risk that exists the company, so this takes longer.

According to signal theory, Financial Distress is a negative signal (bad news) for companies in public eye. This is because the company is experiencing an economic crisis and is making a mistake a sign of bankruptcy in the future. However, with better audit quality So there is a delay in submitting financial reports for companies that are experiencing financial problems distress can be resolved. A public accounting firm with good audit quality will be able to overcome this like this with the strategy they choose, for example Big Four KAPs tend to have more sources more human resources and are considered more competent. Apart from that, companies can also choose public accountants or public accounting firms that have industry specialization according to the industry the company. The results of this research are in line with (Kurniawan, 2023) and (Sawitri & Budiarta, 2018) which states that Audit Quality has a negative effect on Audit Report Lag and Financial Distress has a positive effect on Audit Report Lag.

From the test results of this research, it proves that Audit Quality cannot weakening the relationship between Company Operational Complexity and Audit Report Lag. Agency theory states that the complexity of company operations can give rise to asymmetry information between principals and agents because the operational scope is so large. Auditors independents need more time to investigate businesses of scale The complexity of company operations is higher and more complicated. This will affect how much the length of time it takes for the

auditor to complete and provide his opinion due to examine the parent company's financial statements, the auditor must first examine each subsidiary financial reports one by one. Therefore, companies that have many subsidiaries will experience an extension of the publication date of audited financial statements. This matter This can happen because auditors still need more time to research and also check the fairness of the data contained in the subsidiary's financial statements before the auditor The company examines the parent financial statements because of the values contained in the parent financial statements is the result of business operations of all branches or subsidiaries owned by the company. The results of this research are different from the results of (Prianti & Abbas, 2022) and (Dewi & Challen, 2018) which states that Audit Quality has a positive effect on Audit Report Lag, meanwhile The complexity of company operations has no effect on Audit Report Lag. From the test results This research proves that Audit Quality cannot strengthen the Gender Chief relationship Executive Officer with Audit Report Lag. This could happen because of credibility and objectivity audit reports are based on evidence and analysis results that are neutral regardless of gender individuals involved in the process.

Based on signaling theory, a company leader can be considered high quality if he or she can provide positive signals (good news) about the company to the public or market, which then this will increase the market response to the company's shares. In terms of To give this positive signal, CEOs, both women and men, must be respected and evaluated based on their performance and achievements in managing the company's business operations. Audit quality is seen from the professionalism and integrity of the assigned audit team as well as their compliance with applicable audit standards. A qualified CEO, both male and women, must be appreciated and evaluated based on their performance and success in manage entities. So, the CEO's gender is not a determining factor in whether delivery is fast or slow a company's audited financial report. The results of this study are not in line with previous research conducted by (Afriliana & Ariani, 2020) and (Goldyanta, 2020) which stated that Gender Chief Executive Officer and Audit Quality have a negative effect on Audit Report Lag.

CONCLUSION

This research was conducted to test the influence of Key Audit Matters, Audit Tenure, Financial Distress, Complexity of Company Operations, and Gender of the Chief Executive Officer on Audit Report Lag with Audit Quality has resulted in a trend in Consumer Non-Cyclicals companies with subsectors Food and Beverages and Pharmacy for the 2019-2022 period. Based on the results of the data analysis that has been described in the previous chapter, it can be concluded that Key Audit Matters does not have a positive influence on Audit Report Lag. Audit Tenure does not have a negative influence on Audit Report Lag. Financial Distress has a positive influence on Audit Report Lag. The complexity of company operations has a positive influence on Audit Report Lag. Gender The Chief Executive Officer does not have a negative influence on Audit Report Lag. Audit Quality does not has a negative influence on Audit Report Lag. Audit quality cannot be weakened the relationship between Key Audit Matters and Audit Report Lag, and the relationship between the Complexity of Company Operations with Audit Report Lag. Audit Quality cannot strengthen the relationship between Audit Tenure and Audit Report Lag, and the relationship between Chief Executive Officer Gender and Audit Report Lag. Audit Quality weakened the relationship between Financial Distress and Audit Report Lag.

For Regulators, the results of this study are expected to be a consideration for the government in compiling or evaluating all regulations and sanctions for companies and entities that are late in submitting financial reports; For companies, the results of this study are expected to be a source of information that will be used by companies to determine factors that can affect

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audit report lag in a company or entity and For investors, the results of this study are expected to be a consideration for investors before they invest their funds in a company

The researcher feels that this study has limitations, which this study used Key Audit Matters that were only ratified in 2022, so the 2019-2021 many samples did not have a Key Audit Matters value. The number of samples used is still very small due to elimination, so it cannot reflect the actual conditions for the non-cyclical sector.

Further research is expected to expand the research object and not only focuses on only a few subsectors, so that the results obtained can reflect the company. Further research is expected to use other variables that can be applied to all company sectors such as profitability, leverage, audit opinion, and committee effectiveness auditing. Apart from that, other moderating variables such as Earnings Management and Good Corporate Governance implementation can also be used.

The results of this study are expected to be used as a consideration by the government in preparing or evaluating all regulations and sanctions for companies and entities that are late in submitting financial reports. For companies, it is expected to be a source of information that will be used by companies to determine factors that can influence audit report lag in a company or entity. For investors, this study is expected to be a consideration for investors before they invest their funds in a company.

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