Journal of Social Science and Business Studies
Volume 4, No. 2, pp. 94-104
E-ISSN: 2987-6079
http://gemapublisher.com/index.php/jssbs
Received: April 2026
Accepted: May 2026
Published: June 2026

The Impact of Audit Opinion, Audit Firm Size, and Audit Tenure on Audit Report Lag in Energy Sector Companies Listed on The IDX in The Between 2022-2024

Bella Anggraini, Ardiansyah Rasyid*

Tarumanegara University

Correspondence Email: ardiansyahr@fe.untar.ac.id*

Abstract

This research aims to find out the effect of audit opinion, audit firm size, and audit tenure on audit report lag for energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period. The sample was selected using a purposive sampling method, and 70 companies received valid data. The data processing method used multiple regression analysis, which was supported by SPSS (Statistical Product and Service Solutions) for Windows, a version released in 2017, and also Microsoft Excel 2021. The results of this study indicate that audit opinion and audit tenure do not significantly influence audit report lag. Meanwhile, audit firm size does significantly influence audit report lag. These results show that the features of an audit still play an important role in how quickly auditors can finish their work and get the company's financial reports ready on time.

Keywords: audit opinion, audit firm size, audit tenure, audit report lag.

INTRODUCTION

Financial reports provide information that investors, creditors, the government, and other groups use to make decisions about money matters. To ensure optimal benefit, financial reports must meet qualitative characteristics, one of which is timeliness. Information delivered in a timely manner will have a higher level of relevance than information published late because it can more accurately reflect the company's condition. Companies that are listed on the Indonesia Stock Exchange are required to share their yearly financial reports, which have been checked by an independent auditor. Auditors need time to collect evidence, perform tests, and check if the financial statements are accurate before they can write their independent report. The period that elapses from the conclusion of a company's financial year to the moment the external auditor completes their report is referred to as the audit report lag (Habib dkk., 2019).

Audit report lag is a common way to check how quickly financial reports are prepared and released. The more time that passes between when an audit is completed and when the report is published, the longer it takes for financial information to reach the people who need it. This condition might make the information less useful and make it harder to decide things in an economic way. So, the delay in audit reports is still a key problem that needs more attention, especially for public companies that must file their financial reports on time. Energy sector companies were selected for the study because their operations are more complicated than those in other sectors. Business activities that involve finding, making, moving, and

DOI: https://doi.org/10.61487/jssbs.v4i2.308

managing energy resources lead to different kinds of transactions that need more careful checking during an audit. This complexity might make it take longer for auditors to finish checking the financial statements.

Many past studies have found that different things can affect how long it takes to prepare an audit report. One frequently studied factor is the audit opinion. Habib et al., 2019 stated that companies receiving modified audit opinions tend to experience longer audit report lags because auditors require additional time to obtain and evaluate audit evidence. Research by Endri et al., (2024) also showed that audit opinion influences audit report lag. However, other studies found that audit opinion does not influence audit report lag because auditors continue to perform audit procedures according to professional standards regardless of the type of opinion to be issued.

Another factor suspected of influencing audit report lag is audit firm size. Ainun Jariyah et al., 2025; Darsono & Dewanto, 2023; Kusumawardhany, 2025 found that companies audited by large public accounting firm tend to have shorter audit report lags because they are supported by more adequate resources and audit systems. Conversely, Endri et al., (2024) found that audit firm size had no effect on audit report lag because large audit firm generally handle companies with a higher level of complexity. In addition to audit opinion and audit firm size, audit tenure is also a factor often associated with audit report lag. Aurumita & Laksito (2025) and Rozana & Winarningsih (2024) found that audit tenure influences audit report lag because auditors who have a longer working relationship with clients tend to have a better understanding of the company's characteristics, allowing for a more efficient audit process. However, some other research has found different outcomes and claimed that the length of time an auditor works on a company's financial statements does not affect how long it takes to prepare the audit report.

Differences in previous research findings indicate inconsistencies in findings regarding factors influencing audit report lag. Habib et al., (2019) stated that research findings related to audit report lag still show significant variation, necessitating further testing across various industrial sectors and different research periods. In light of these factors, this research seeks to explore how audit opinion, audit firm size, and audit tenure influence the delay in audit reports for firms within the energy sector that are registered on the Indonesia Stock Exchange from 2022 to 2024.

Agency theory, first presented by Jensen & Meckling in 1976, outlines the connection between shareholders, who function as the principals, and the management group, who act as the agents. This relationship presents the potential for conflicts of interest because each party has different objectives. Management knows more about the company's situation than the shareholders, so there needs to be a way to check that the company's leaders are acting in the best interests of the owners. To mitigate this problem, an independent party is needed to provide assurance on the fairness of the financial statements presented by management. Independent auditors play a role in carrying out this oversight function through an audit process that produces an audit report that serves as a basis for stakeholders in decision-making.

Audit report lag pertains to the duration that elapses from the completion of a company's financial year until the independent auditor publishes their findings. Audit report lag shows how quickly an audit is finished and financial reports are made. The longer it takes to prepare the audit report, the later financial information becomes available to users, which might make the information less useful for investors and other stakeholders. Habib et al., (2019) state important to note that the delay in audit reports is among the most commonly utilized indicators for evaluating the effectiveness of the auditing procedure.

DOI: https://doi.org/10.61487/jssbs.v4i2.308

An audit opinion refers to the conclusion reached by an auditor regarding the fairness of the financial statements, which is determined by their examination results. The audit opinion shows the final outcome of the audit work done by the auditor once they have gathered enough and suitable evidence. Companies that receive an opinion other than unqualified generally require additional audit procedures because the auditor must conduct a more in-depth evaluation of the issues found in the financial statements. Habib et al., (2019) stated that a modified audit opinion is associated with increased audit report lag because the auditor requires additional time to ensure the sufficiency of audit evidence before issuing an opinion. Furthermore, Endri et al., (2024) also found that audit opinion influences audit report lag.

Audit firm size reflects the auditor's capacity, experience, and quality in carrying out the audit process. Larger audit firm generally have more adequate resources, more experienced professionals, and a more structured audit system, enabling more effective and efficient audits. Larger audit firm also tend to have better operational standards in maintaining the quality and timeliness of audit completion. Darsono & Dewanto (2023) found that companies audited by large audit firm tend to have shorter audit report lags. Similar results were also found by Ainun Jariyah et al., 2025; Kusumawardhany, 2025. However, Endri et al., (2024) found that audit firm size does not always affect audit report lag because large audit firm generally handle clients with a higher level of complexity.

Audit tenure refers to how long an auditor or public accounting firm works with a client to perform a financial statement audit. The more time an auditor spends working with the same client, the better they get to know the company's business, how it handles money, and the possible dangers it faces. This understanding allows the auditor to conduct audits more efficiently because they have sufficient knowledge of the company's condition. However, excessively long audit tenure can also raise concerns regarding auditor independence. Aurumita & Laksito, 2025) found that audit tenure affects audit report lag. Similar findings were also presented by Rozana & Winarningsih (2024), who showed that audit tenure is related to the length of audit completion.

Audit Opinion and Audit Report Lag

An audit opinion is the end outcome of the audit process, showing what the auditor thinks about whether a company's financial statements are fair and accurate. Companies that get an opinion other than a clean one usually has to meet certain conditions. These conditions mean the auditor has to do more work, spending extra time collecting and checking audit evidence. As a result, the audit completion process can take longer and increase audit report lag. On the other hand, companies that get an unqualified opinion usually experience a more straightforward audit process, which leads to a quicker audit report. This observation is backed by studies conducted by Habib et al., (2019) and Endri et al., (2024), demonstrating that the audit report lag is connected to the type of audit opinion given.

Audit Firm Size and Audit Report Lag

Audit firm size reflects the auditor's capacity to carry out audit assignments. Larger audit firms generally have more human resources, broader experience, and a more structured audit methodology than smaller ones. These conditions enable the audit process to be carried out more effectively and efficiently, thereby shortening audit completion time. Therefore, audit firm size is thought to be related to audit report lag. Research by Ainun Jariyah et al., 2025; Darsono & Dewanto, 2023; Kusumawardhany, 2025 found that audit firm size influences audit report lag.

DOI: https://doi.org/10.61487/jssbs.v4i2.308

Audit Tenure and Audit Report Lag

Audit tenure shows how long an auditor has been working with a client. Auditors who have worked with the same company for a long time usually know more about the company's business, how it manages its internal controls, and the risks it faces. This understanding can improve audit efficiency because auditors do not need to re-examine the company's condition from scratch each audit period. Therefore, audit tenure is suspected to be related to audit report lag because it can affect the auditor's speed in completing the audit process. This relationship is supported by research by Aurumita & Laksito (2025) and Rozana & Winarningsih (2024).

Hypothesis Development

The audit opinion shows what the auditor thinks about whether a company's financial statements are fair and accurate. Companies obtaining opinions other than unqualified typically necessitate more comprehensive and detailed audit procedures, leading to increased time for the auditor to finalize the audit process. This scenario may lengthen audit report delays as the auditor needs to confirm the adequacy of audit evidence prior to providing an audit opinion (Valentine & Arief, 2021). Therefore, the following hypothesis is formed: H1: Audit opinion negatively affect audit report lag.

Public accounting firms with better resources, experience, and work systems tend to be able to conduct audits more effectively and efficiently. This ability lets the audit process finish faster, even when working with clients that have a lot of complexity. Therefore, audit firm size is expected to reduce audit report lag (Puspaningrum & Indrabudiman, 2024). Therefore, the proposed hypothesis is: H2: Audit firm size has a negative effect on audit report lag.

Having a longer audit period helps auditors gain a better understanding of the company's business features, how it operates, and the potential risks involved. This understanding can improve audit efficiency, thereby shortening the time required to complete the audit. Therefore, audit tenure is expected to reduce audit report lag (Stewart & Cairney, 2019). Therefore, the proposed hypothesis is: H3: Audit tenure has a negative effect on audit report lag.

Audit report lag is influenced by various factors related to the audit process. Audit opinion reflects audit complexity, audit firm size reflects auditor capacity, and audit tenure reflects the auditor's experience in handling clients. These three factors together affect how long the audit takes and when the independent auditor can provide their report (Putri & Kusumawati, 2025). Therefore, the proposed hypothesis is: H4: Audit opinion, audit firm size, and audit tenure collectively influence audit report lag.

The framework of thought in this research is as described below:

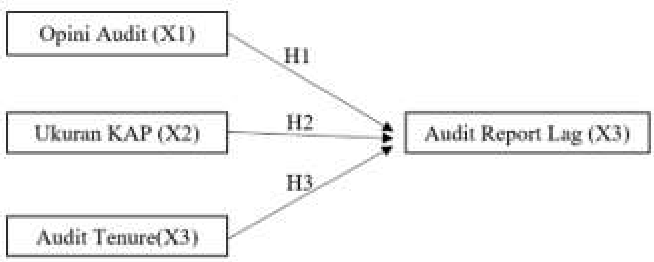

Figure 1. Framework of Thought

DOI: https://doi.org/10.61487/jssbs.v4i2.308

METHOD

This research method is quantitative research with secondary data obtained from the Indonesia Stock Exchange for the period 2022-2024. The sample selection was carried out using a purposive sampling method with the following criteria: 1) companies in the energy sector that are listed on the Indonesia Stock Exchange (IDX) between 2022 and 2024, 2) companies that released full annual financial reports during the study period, 3) companies that provided audited reports during the study period, 4) companies that had all the necessary data for the research variables, and 5) companies not experiencing delisting during the study period. The number of company samples obtained based on these criteria was 70 companies.

The operational variables and measurements used are:

Table 1. Operational and Measurement Variables

No	Variable	Sources	Size	Scale
1	Opinion Audit	Setiajatnika et al., (2022)	Score 0 = Disclaimer of opinion Score 1 = Adverse opinion Score 2 = Qualified opinion Score 3 = Unqualified opinion	Ordinal
2	Firm Size Audit	Setiajatnika et al., (2022)	Score 0 = Local Public Accounting Firm Score 1 = Big 10 Public Accounting Firm or International Affiliate Score 2 = Big 4 Public Accounting Firm	Ordinal
3	Tenure Audit	Rozana & Winarningsih (2024)	The auditor's engagement period is sequential (years), where if there is a change of KAP, the calculation starts again from the first year.	Scale
4	Audit Report Lag	Effendi & Lestariana (2024)	ARL = Audit Report Date – Financial Report Date	Scale

DOI: https://doi.org/10.61487/jssbs.v4i2.308

RESULT AND DISCUSSION

Table 2. Descriptive Statistics of Audit Opinion Frequency Distribution

Type of Opinion	Amount	Percentage
Disclaimer of opinion	1	0.5%
Adverse opinion	0	0%
Qualified opinion	14	6.7%
Unqualified opinion	195	92.8%
TOTAL	**210**	**100%**

Table 3. Descriptive Statistics of Frequency Distribution of Audit Firm Size

Type of Opinion	Amount	Percentage
Disclaimer of opinion	1	0.5%
Adverse opinion	0	0%
Qualified opinion	14	6.7%
Unqualified opinion	195	92.8%
TOTAL	**210**	**100%**

Table 4. Descriptive Statistics of Audit Tenure and Audit Report Lag

Variable	N	Minimum	Maximum	Mean
Audit tenure	210	1	17	4.63052
Audit report lag	210	31	255	25.35634

As seen in Table 2, Table 3, and Table 4, the audit opinion and KAP size variables use descriptive statistics of frequency distribution. For the audit opinion variable, the disclaimer of opinion was 1 opinion (0,5%), the adverse opinion was 0 opinions (0%), the qualified opinion was 14 opinions (6,7%), and the unqualified opinion was 195 opinions (92,8%). For the KAP size variable, the companies that use local KAP audit services are 8 companies (3,8%), the Big 10/International Affiliate audit services are 138 companies (65,7%), and the Big 4 audit services are 64 (30,5%). The length of the audit tenure ranges from a minimum of 1 year up to a maximum of 17 years. On average, it is about 5,66 years, and the spread of these values, measured by standard deviation, is 4,63 years. Meanwhile, the audit report lag variable ranges from a minimum of 31 days to a maximum of 255 days, with an average of 86,11 days and a standard deviation of 25,36 days.

Regression Coefficient. The regression coefficient shows how much the dependent variable (Y) changes when the independent variable (X) changes by one unit, assuming the other variables remain constant. In this study, the regression model used is as follows:

$$ARL = \alpha + \beta 1AO + \beta 2AFS + \beta 3AT + \varepsilon$$

DOI: https://doi.org/10.61487/jssbs.v4i2.308

Table 5. Regression Coefficient Results

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.275	.039		7.051	.000		
Audit opinion	.002	.039	.003	.040	.969	.988	1.012
Firm size	.065	.012	.368	5.266	.000	.993	1.007
Audit tenure	.011	.011	.065	.927	.355	.995	1.005

a. Dependent Variable: ARL

Based on the research results in Table 5, by taking the B value of the audit opinion variable, KAP size, and audit tenure, the following regression equation can be created:

$$ARL = 0{,}275 + (0{,}002)AO + (0{,}065)AFS + (0{,}011)AT$$

This means that if the values of the audit opinion, KAP size, and audit tenure variables are zero or constant, then the audit report lag value will increase by 0,275 units. The B value of the audit opinion variable indicates that if the values of the KAP size and audit tenure variables are zero or constant, then the audit report lag value will increase by 0,002 units. The B value of the KAP size variable is if the values of the audit opinion and audit tenure variables are zero or constant, then the audit report lag value will increase by 0,065 units. Meanwhile, the B value of audit tenure means that if the values of the audit opinion and KAP size are zero or constant, then the audit report lag value will increase by 0,011 units.

Table 6. Model Summary Table

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.375[a]	.140	.126	.04158	2.010

Predictors: (Constant), Audit Opinion, Audit Firm Size, Audit Tenure
Dependent Variable: Audit Report Lag

Coefficients R and R2. The data processing results show that the R coefficient value is 0,375, ranging from zero to one. This means that when the R value is near 1, the connection between the dependent and independent variables is seen as very strong. However, the results of this test indicate that the relationship between the dependent and independent variables is positive and weak because it is far from 1. The R2 value shows a figure of 0,140, which means that 14% of the audit report lag variable can be explained by the audit opinion variable, KAP size, and audit tenure, while the remaining 86% is estimated to be explained or influenced by other variables.

DOI: https://doi.org/10.61487/jssbs.v4i2.308

Simultaneous test (F). The F test is used to check if all the independent variables together have an effect on the dependent variable. The results from the F test are shown in the table below:

Table 7. Simultaneous Test Results (F)ANOVA[a]

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.050	3	.017	9.642	.000b
	Residual	.306	177	.002		
	Total	.356	180			

a. Dependent Variable: Audit Report Lag

b. Predictors: (Constant), Audit Opinion, Audit Firm Size, Audit Tenure

Based on the F test results in the table above, the significance value is 0,000, which is less than 0,05, so the hypothesis H4 that Audit Opinion, KAP Size, and Audit Tenure together affect Audit Report Lag is accepted.

Partial Test (t). The partial test (t) is done to find out how each independent variable affects the dependent variable. The results from the partial test (t) are shown in Table 5. Results of the previous Regression Coefficient Test. The audit opinion variable has a significant value of 0,969, which is greater than 0,05, and a regression coefficient of 0,002. This means that the audit opinion variable does not have a negative impact on the audit report lag, so the hypothesis H1, which states that audit opinion has a negative effect on the audit report lag, is rejected. The important result for the audit firm size variable shows a value of 0,000, which is less than 0,05, and a regression coefficient of 0,065. This means that even though the audit firm size variable affects the audit report lag variable, the effect is in the opposite direction, which is positive. So, the hypothesis H2, which states that audit firm size has a negative effect on audit report lag, is rejected. The audit tenure variable has a value of 0,355, which is greater than 0,05, and its regression coefficient is 0,011. This means that the audit tenure does not have a negative effect on the audit report lag, so the hypothesis H3, which states that audit tenure has a negative effect on the audit report lag, is rejected.

The results indicate that audit opinion does not have a significant effect on audit report lag. This finding suggests that the type of audit opinion issued by the auditor does not determine the timeliness of audit report completion. Auditors are required to perform audit procedures in accordance with applicable auditing standards regardless of the opinion ultimately issued. Therefore, differences in audit opinions do not necessarily lead to differences in audit completion time. In addition, the majority of sample companies received an unqualified opinion, resulting in limited variation in the audit opinion variable and reducing its ability to explain differences in audit report lag.

The results show that KAP size has a significant positive effect on audit report lag. This finding indicates that companies audited by larger audit firms tend to experience longer audit report lag. Although large audit firms possess greater resources and more structured audit systems, they generally audit companies with higher operational complexity, larger transaction volumes, and greater audit risks. These conditions require more extensive audit procedures and review processes, which may increase the time needed to complete the audit. Consequently, the relationship found in this study is contrary to the proposed hypothesis, which expected a negative effect of KAP size on audit report lag.

DOI: https://doi.org/10.61487/jssbs.v4i2.308

The findings reveal that audit tenure does not have a significant effect on audit report lag. This result suggests that the length of the auditor-client relationship does not significantly influence the time required to complete the audit process. Although longer audit tenure may enhance the auditor's understanding of the client's business characteristics, auditors are still required to perform audit procedures in accordance with professional standards each year. As a result, the efficiency gained from auditor familiarity may not be sufficient to significantly reduce audit report lag.

The F-test results demonstrate that audit opinion, KAP size, and audit tenure simultaneously affect audit report lag. However, the coefficient of determination (R^2) of 0.140 indicates that these variables explain only 14% of the variation in audit report lag, while the remaining 86% is influenced by other factors outside the model. This finding suggests that audit report lag is a multidimensional phenomenon that may also be affected by factors such as company size, profitability, leverage, financial distress, and audit complexity.

Discussion

The findings of this study show that the kind of opinion the auditor gives does not affect how quickly the audit is finished. Auditors continue to perform audit procedures in accordance with applicable standards and regulations. Furthermore, the audit opinion can only be determined after all audit procedures have been completed, so the audit opinion is not a factor that directly influences the length of the audit process. Furthermore, large-scale accounting firms with international networks generally handle companies with higher levels of operational complexity, more diverse transactions, and greater audit risk. These conditions mean that auditors need to do more detailed and thorough checks during an audit to ensure the final audit work remains of high quality. The length of time the auditor works with the client doesn't greatly impact how quickly the audit is finished. Although auditors with a longer working relationship with a company have better knowledge and understanding of the company's business characteristics, operational systems, and risks, auditors are still required to carry out all audit procedures in accordance with applicable standards. Therefore, the experience gained from a longer working relationship does not automatically accelerate the audit process. Furthermore, changes in a company's business conditions over time and regulations regarding auditor rotation mean that the expected efficiency benefits of long audit tenure are not always realized in practice.

CONCLUSION

This study examines the effect of audit opinion, audit firm size, and audit tenure on audit report lag in energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The results show that audit opinion and audit tenure do not have a significant effect on audit report lag, while audit firm size has a significant positive effect. In addition, audit opinion, audit firm size, and audit tenure simultaneously influence audit report lag. However, the coefficient of determination indicates that these variables explain only a small proportion of the variation in audit report lag, suggesting that many other factors outside the research model also contribute to the timeliness of audit completion.

These findings support Agency Theory, which emphasizes the importance of independent auditors in carrying out a monitoring function over management through the audit process. The results indicate that auditors continue to perform audit procedures in accordance with professional standards regardless of the audit opinion issued or the length of the auditor–client relationship. Furthermore, the significant effect of audit firm size suggests that the complexity of audit engagements and the need to maintain audit quality may influence the time required to complete the audit. Therefore, the audit process remains

DOI: https://doi.org/10.61487/jssbs.v4i2.308

an essential mechanism for providing assurance regarding the fairness of financial statements and enhancing the credibility of financial information for stakeholders.

This study is limited to energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period and only examines audit opinion, audit firm size, and audit tenure as explanatory variables. Therefore, future research is recommended to include additional variables that may affect audit report lag, such as company size, profitability, leverage, financial distress, corporate governance mechanisms, and operational complexity. Expanding the sample to other sectors and extending the observation period may also provide a broader understanding of the factors influencing audit report lag.

REFERENCES

Ainun Jariyah, M. Muhayin A Sidik, & Dewi Zakia. (2025). Analisis Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, dan Ukuran KAP terhadap Audit Report Lag pada Perusahaan Food and Beverage yang Terdaftar di BEI. *Jurnal Inovasi Ekonomi Syariah Dan Akuntansi*, *2*(6). https://doi.org/10.61132/jiesa.v2i6.1710

Aurumita, F. N., & Laksito, H. (2025). PENGARUH AUDITOR WORKLOAD, AUDITOR SWITCHING, AUDIT TENURE, DAN UKURAN KAP TERHADAP AUDIT REPORT LAG (ARL). *DIPONEGORO JOURNAL OF ACCOUNTING*, *14*(2022).

Ayu Puspaningrum, & Amir Indrabudiman. (2024). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas dan Reputasi KAP terhadap Audit Report Lag (Studi Empiris pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023). *Jurnal Penelitian Ilmu Ekonomi Dan Keuangan Syariah*, *2*(3), 180–193. https://doi.org/10.59059/jupiekes.v2i3.1612

Darsono, & Dewanto, M. D. (2023). Pengaruh Solvabilitas, Profitabilitas, Ukuran Perusahaan, Audit Tenure Dan Reputasi Kap Terhadap Audit Report Lag. *Diponegoro Journal of Accounting*, *Volume 12*(3).

Effendi, B., & Lestariana, U. F. (2024). Audit Report Lag: Kontribusi Tingkat Ukuran Perusahaan, Kompleksitas Operasi Perusahaan dan Komite Audit Perusahaan Sektor Consumer Goods. *Jurnal Ekonomi Bisnis Digital*, *3*(3). https://doi.org/10.47709/jebidi.v3i3.361

Endri, E., Dewi, S. S., & Pramono, S. E. (2024). The determinants of audit report lag: Evidence from Indonesia. *Investment Management and Financial Innovations*, *21*(1). https://doi.org/10.21511/imfi.21(1).2024.01

Habib, A., Bhuiyan, M. B. U., Huang, H. J., & Miah, M. S. (2019). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*, *23*(1). https://doi.org/10.1111/ijau.12136

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, *3*(4). https://doi.org/10.1016/0304-405X(76)90026-X

Kusumawardhany, S. S. (2025). PENGARUH UMUR PERUSAHAAN, KEPEMILIKAN INSTITUSIONAL, UKURAN PERUSAHAAN, UKURAN KAP TERHADAP AUDIT REPORT LAG PADA PERUSAHAAN KONSUMEN (MAKANAN DAN MINUMAN) YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2023-2024. *Journal of Information System, Applied, Management, Accounting and Research*, *9*(4), 1504. https://doi.org/10.52362/jisamar.v9i4.2116

Putri, W. A., & Kusumawati, E. (2025). Pengaruh Auditor Switching, Audit Tenure, Ukuran KAP, Solvabilitas, dan Opini Audit Terhadap Audit Report Lag. *Paradoks : Jurnal Ilmu Ekonomi*, *8*(2), 1103–1114. https://doi.org/10.57178/paradoks.v8i2.1282

DOI: https://doi.org/10.61487/jssbs.v4i2.308

Rozana, A. S. A., & Winarningsih, S. (2024). The Influence of Audit Opinion and Audit Tenure on Audit Report Lag in Property and Real Estate Companies Listed on the Indonesian Stock Exchange in 2021-2023. *Jurnal Ekonomi*, *13*(2).

Setiajatnika, E., Gunadi, T., & Muhtadi Ihsan, A. (2022). Ukuran Kantor Akuntan Publik Dan Opini Audit : Audit Report Lag. *Coopetition : Jurnal Ilmiah Manajemen*, *13*(3). https://doi.org/10.32670/coopetition.v13i3.2681

Stewart, E. G., & Cairney, T. D. (2019). Audit report lag and client industry homogeneity. *Managerial Auditing Journal*, *34*(8). https://doi.org/10.1108/MAJ-07-2018-1931

Valentine, G., & Arief, M. (2021). *PENGARUH KUALITAS AUDITOR, OPINI AUDITOR, DAN PROFITABILITAS TERHADAP AUDIT REPORT LAG* (Vol. 1, Number 4). http://jurnaltsm.id/index.php/EJATSM

DOI: https://doi.org/10.61487/jssbs.v4i2.308

Register Login

ISSN (Online): 2987-6079

Journal of Social Science and Business Studies

https://gemapublisher.com/index.php/jssbs

Announcements

Call for Paper

2023-08-14

JSSBS (Journal of Social Science and Business Studies), is an OPEN SOURCE publication produced by the Gema Bina Nusantara Foundation. JSSBS regularly releases its newest edition in March, June, September and December. JSSBS receives English manuscript on the Social Science, Business, Management, Accounting, Communication Studies, Politic, & Public Administration.

READ MORE

MAIN MENU

- Editorial Team
- Peer Reviewers
- Focus and Scope
- Peer Review Process
- Publication Ethics
- Online Submission
- Author Guidelines
- Plagiarism Notice
- Copyright Notice
- Article Processing Charge
- Open Access Policy
- Contact

TEMPLATE

Download Article Template Here

INDEXING

INDEX COPERNICUS INTERNATIONAL

GARUDA GARBA RUJUKAN DIGITAL

Google scholar

INFORMATION

For Readers

CURRENT ISSUE

VISITOR

[View My Stats](#)

Journal of Social Sciences and Business Studies

Puri Beta, Tanjung 5/16, Tangerang

email: publishergema@gmail.com

This work is licensed under a [Creative Commons Attribution 4.0 International License.](#)

Register Login

ISSN (Online): 2987-6079

Journal of Social Science and Business Studies

https://gemapublisher.com/index.php/jssbs

HOME ABOUT OUR POLICIES ISSUES ANNOUNCEMENTS SEARCH SEARCH

HOME / Editorial Team

Editorial Team

Editor in Chief

Prof. Venkat Ramaswamy
University of Michigan Ross School of Business, US
SCOPUS ID: [35608712100]
Scholar ID : [HcXEilsAAAAJ]

Editorial on Board

1. **Dr. Yuary Farradia** (Scopus, Google Scholar) - Universiti Malaysia Terengganu
2. **Dr. Bing Zhu** (Scopus, Google Scholar) - Assumption University
3. **Prof. Dr. Pudjiono, SE**. (Scopus, Google Scholar) - Universitas Negeri Surabaya
4. **Dr. Ika Suhartanti Darmo** (Scopus, Google Scholar) - Binus University
5. **Dr. Mohammad Wildan Alkirom, M.Si.** (Scopus, Google Scholar) - Universitas Trunojoyo Madura
6. **Dr. Tarjo, SE.** (Scopus, Google Scholar) - Universitas Trunojoyo Madura
7. **Dr. Pompong Budi Setiadi, SE., M.Si.** (Google Scholar) - STIE Mahardhika Surabaya

MAIN MENU

- Editorial Team
- Peer Reviewers
- Focus and Scope
- Peer Review Process
- Publication Ethics
- Online Submission
- Author Guidelines
- Plagiarism Notice
- Copyright Notice
- Article Processing Charge
- Open Access Policy
- Contact

TEMPLATE

Download Article Template Here

INDEXING

INDEX COPERNICUS INTERNATIONAL

GARUDA GARBA RUJUKAN DIGITAL

Google scholar

INFORMATION

For Readers

For Authors

For Librarians

CURRENT ISSUE

VISITOR

View My Stats

Journal of Social Sciences and Business Studies

Puri Beta, Tanjung 5/16, Tangerang

email: publishergema@gmail.com

This work is licensed under a Creative Commons Attribution 4.0 International License.

Register Login

ISSN (Online): 2987-6079

Journal of Social Science and Business Studies

https://gemapublisher.com/index.php/jssbs

HOME ABOUT OUR POLICIES ISSUES ANNOUNCEMENTS SEARCH SEARCH

HOME / ARCHIVES / Vol. 4 No. 2 (2026): JSSBS

Vol. 4 No. 2 (2026): JSSBS

PUBLISHED: 2026-06-30

ARTICLES

MAIN MENU

- Editorial Team
- Peer Reviewers
- Focus and Scope
- Peer Review Process
- Publication Ethics
- Online Submission
- Author Guidelines
- Plagiarism Notice
- Copyright Notice
- Article Processing Charge
- Open Access Policy
- Contact

TEMPLATE

Download Article Template Here

INDEXING

INDEX COPERNICUS INTERNATIONAL

GARUDA GARBA RUJUKAN DIGITAL

Google scholar

INFORMATION

For Readers

Abstract views: **26**
https://doi.org/10.61487/jssbs.v4i2.310

PDF

Abstract views: **23**
https://doi.org/10.61487/jssbs.v4i2.304

PDF

For Authors

For Librarians

CURRENT ISSUE

ATOM 1.0

RSS 2.0

RSS 1.0

VISITOR

View My Stats

Journal of Social Sciences and Business Studies

Puri Beta, Tanjung 5/16, Tangerang

email: publishergema@gmail.com

This work is licensed under a Creative Commons Attribution 4.0 International License.

Register Login

ISSN (Online): 2987-6079

Journal of Social Science and Business Studies

https://gemapublisher.com/index.php/jssbs

HOME ABOUT OUR POLICIES ISSUES ANNOUNCEMENTS SEARCH SEARCH

HOME / ARCHIVES / VOL. 4 NO. 2 (2026): JSSBS / Articles

The Impact of Audit Opinion, Audit Firm Size, and Audit Tenure on Audit Report Lag in Energy Sector Companies Listed on The IDX in The Between 2022-2024

https://doi.org/10.61487/jssbs.v4i2.308

MAIN MENU

- Editorial Team
- Peer Reviewers
- Focus and Scope
- Peer Review Process
- Publication Ethics
- Online Submission
- Author Guidelines
- Plagiarism Notice
- Copyright Notice
- Article Processing Charge
- Open Access Policy
- Contact

TEMPLATE

Download Article Template Here

INDEXING

INDEX COPERNICUS INTERNATIONAL

GARUDA GARBA RUJUKAN DIGITAL

Google scholar

INFORMATION

For Readers

Bella Anggraini
Tarumanagara University

Ardiansyah Rasyid
Tarumanagara University

Keywords: Audit Opinion, Audit Firm Size, Audit Tenure, Audit Report Lag

ABSTRACT

This research aims to find out the effect of audit opinion, audit firm size, and audit tenure on audit report lag for energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2022-2024 period. The sample was selected using a purposive sampling method, and 70 companies received valid data. The data processing method used multiple regression analysis, which was supported by SPSS (Statistical Product and Service Solutions) for Windows, a version released in 2017, and also Microsoft Excel 2021. The results of this study indicate that audit opinion and audit tenure do not significantly influence audit report lag. Meanwhile, audit firm size does significantly influence audit report lag. These results show that the features of an audit still play an important role in how quickly auditors can finish their work and get the company's financial reports ready on time.

REFERENCES

Ainun Jariyah, M. Muhayin A Sidik, & Dewi Zakia. (2025). Analisis Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, dan Ukuran KAP terhadap Audit Report Lag pada Perusahaan Food and Beverage yang Terdaftar di BEI. Jurnal Inovasi Ekonomi Syariah Dan Akuntansi, 2(6). https://doi.org/10.61132/jiesa.v2i6.1710

Aurumita, F. N., & Laksito, H. (2025). PENGARUH AUDITOR WORKLOAD, AUDITOR SWITCHING, AUDIT TENURE, DAN UKURAN KAP TERHADAP AUDIT REPORT LAG (ARL). DIPONEGORO JOURNAL OF ACCOUNTING, 14(2022).

Ayu Puspaningrum, & Amir Indrabudiman. (2024). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas dan Reputasi KAP terhadap Audit Report Lag (Studi Empiris pada

PDF

PUBLISHED

2026-06-30

HOW TO CITE

Anggraini, B., & Rasyid, A. (2026). The Impact of Audit Opinion, Audit Firm Size, and Audit Tenure on Audit Report Lag in Energy Sector Companies Listed on The IDX in The Between 2022-2024. *Journal of Social Science and Business Studies*, *4*(2), 94–104. https://doi.org/10.61487/jssbs.v4i2.308

More Citation Formats

ISSUE

Vol. 4 No. 2 (2026): JSSBS

SECTION

Articles

COPYRIGHT & LICENSING

Copyright (c) 2026 Bella Anggraini, Ardiansyah Rasyid

This work is licensed under a Creative Commons Attribution 4.0 International License.

For Authors

For Librarians

CURRENT ISSUE

ATOM 1.0

RSS 2.0

RSS 1.0

VISITOR

View My Stats

Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023). Jurnal Penelitian Ilmu Ekonomi Dan Keuangan Syariah, 2(3), 180–193. https://doi.org/10.59059/jupiekes.v2i3.1612

Darsono, & Dewanto, M. D. (2023). Pengaruh Solvabilitas, Profitabilitas, Ukuran Perusahaan, Audit Tenure Dan Reputasi Kap Terhadap Audit Report Lag. Diponegoro Journal of Accounting, Volume 12(3).

Effendi, B., & Lestariana, U. F. (2024). Audit Report Lag: Kontribusi Tingkat Ukuran Perusahaan, Kompleksitas Operasi Perusahaan dan Komite Audit Perusahaan Sektor Consumer Goods. Jurnal Ekonomi Bisnis Digital, 3(3). https://doi.org/10.47709/jebidi.v3i3.361

Endri, E., Dewi, S. S., & Pramono, S. E. (2024). The determinants of audit report lag: Evidence from Indonesia. Investment Management and Financial Innovations, 21(1). https://doi.org/10.21511/imfi.21(1).2024.01

Habib, A., Bhuiyan, M. B. U., Huang, H. J., & Miah, M. S. (2019). Determinants of audit report lag: A meta-analysis. International Journal of Auditing, 23(1). https://doi.org/10.1111/ijau.12136

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. Journal of Financial Economics, 3(4). https://doi.org/10.1016/0304-405X(76)90026-X

Kusumawardhany, S. S. (2025). PENGARUH UMUR PERUSAHAAN, KEPEMILIKAN INSTITUSIONAL, UKURAN PERUSAHAAN, UKURAN KAP TERHADAP AUDIT REPORT LAG PADA PERUSAHAAN KONSUMEN (MAKANAN DAN MINUMAN) YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2023-2024. Journal of Information System, Applied, Management, Accounting and Research, 9(4), 1504. https://doi.org/10.52362/jisamar.v9i4.2116

Putri, W. A., & Kusumawati, E. (2025). Pengaruh Auditor Switching, Audit Tenure, Ukuran KAP, Solvabilitas, dan Opini Audit Terhadap Audit Report Lag. Paradoks : Jurnal Ilmu Ekonomi, 8(2), 1103–1114. https://doi.org/10.57178/paradoks.v8i2.1282

Rozana, A. S. A., & Winarningsih, S. (2024). The Influence of Audit Opinion and Audit Tenure on Audit Report Lag in Property and Real Estate Companies Listed on the Indonesian Stock Exchange in 2021-2023. Jurnal Ekonomi, 13(2).

Setiajatnika, E., Gunadi, T., & Muhtadi Ihsan, A. (2022). Ukuran Kantor Akuntan Publik Dan Opini Audit : Audit Report Lag. Coopetition : Jurnal Ilmiah Manajemen, 13(3). https://doi.org/10.32670/coopetition.v13i3.2681

Stewart, E. G., & Cairney, T. D. (2019). Audit report lag and client industry homogeneity. Managerial Auditing Journal, 34(8). https://doi.org/10.1108/MAJ-07-2018-1931

Valentine, G., & Arief, M. (2021). PENGARUH KUALITAS AUDITOR, OPINI AUDITOR, DAN PROFITABILITAS TERHADAP AUDIT REPORT LAG (Vol. 1, Number 4). http://jurnaltsm.id/index.php/EJATSM

Journal of Social Sciences and Business Studies

Puri Beta, Tanjung 5/16, Tangerang

email: publishergema@gmail.com

This work is licensed under a Creative Commons Attribution 4.0 International License.