Determinants of Audit Report Lag with Auditor Reputation as a Moderating Variable

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ABSTRACT

The study investigates the effect of financial distress, institutional ownership, tax avoidance, and audit tenure on audit report lag. It also looks examines the role of auditor reputation as a moderating variable in this context. The study focuses on consumer cyclicals sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. Purposive sampling was used to obtain the research sample, which resulted in 132 units of analysis. Moderated regression analysis (MRA) was used as the research method. The results showed that financial distress positively affects audit report lag, whereas institutional ownership, tax avoidance and audit tenure do not affect audit report lag. Auditor reputation mitigates the effects of tax avoidance and institutional ownership on audit report lag but does not moderate the effects of financial distress and audit tenure on audit report lag. Leverage, when used as a control variable negatively impact on Audit Report Lag. These findings indicate that a company's financial condition and auditor quality are critical factors in determining the timeliness of audit completion.

Keywords: Audit Report Lag; Financial Distress; Institutional Ownership; Tax Avoidance; Audit Tenure

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ABSTRAK

Penelitian ini menyelidiki dampak kesulitan keuangan, kepemilikan institusional, penghindaran pajak, dan lamanya masa jabatan auditor terhadap keterlambatan laporan audit. Penelitian ini juga mengkaji peran reputasi auditor sebagai variabel moderator dalam konteks ini. Penelitian berfokus pada perusahaan-perusahaan di sektor consumer cyclicals yang terdaftar di BEI selama periode 2021–2024. Sampling purposif digunakan untuk memperoleh sampel penelitian, yang menghasilkan 132 unit analisis. Analisis regresi moderasi (MRA) digunakan sebagai metode penelitian. Hasil menunjukkan bahwa kesulitan keuangan berdampak positif terhadap keterlambatan laporan audit, sedangkan kepemilikan institusional, penghindaran pajak, dan masa jabatan auditor tidak memengaruhi keterlambatan laporan audit. Reputasi auditor memoderasi pengaruh penghindaran pajak dan kepemilikan institusional terhadap keterlambatan laporan audit, tetapi tidak memoderasi pengaruh kesulitan keuangan dan masa jabatan auditor terhadap keterlambatan laporan audit. Leverage, ketika digunakan sebagai variabel kontrol, memiliki dampak negatif terhadap keterlambatan laporan audit. Temuan ini menunjukkan bahwa kondisi keuangan perusahaan dan kualitas auditor merupakan faktor kritis dalam menentukan ketepatan waktu penyelesaian audit.

Kata Kunci *Audit Report Lag; Financial Distress; Kepemilikan Institusional; Tax Avoidance; Audit Tenure*

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INTRODUCTION

Financial statements serve as an essential source of information for evaluating a company's operational performance and business achievements. The information contained in financial statements must meet the qualitative characteristics as stipulated by the Indonesian Institute of Accountants (IAI), which include understandability, relevance, reliability, and comparability. One of the pivotal elements in the production of financial statements that provide relevant information is *timeliness* (Ajisantoso & Kuntadi, 2024). Investors view delays in the submission of financial statements as a signal of problems in a company's financial information and consider them to reflect weak internal controls, resulting in auditors requiring more time to complete the audit process (Ginanjar et al., 2019). Any violation of financial reporting submission requirements is subject to administrative sanctions as stipulated in Financial Services Authority Regulation No. 14/POJK.04/2022, Chapter V regarding Administrative Sanctions. Although deadlines for financial reporting are set forth in the POJK, some public companies experience delays in their financial reporting. The following is data on public companies that have experienced delays in submitting financial reports from 2021 to 2024.

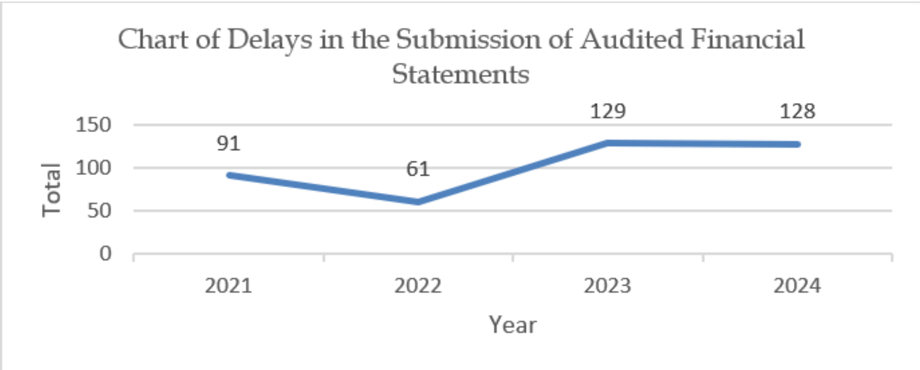

Figure 1. Graph of Delays in Audited Financial Report Submission

Source: Indonesia Stock Exchange, processed data (2026)

Figure 1 illustrated that the number of companies that were late in uploading their financial statements to the IDX fluctuated between 2021 and 2024. In 2021, the number of delays reached 91 companies, then decreased to 61 in 2022, and increased significantly in 2023 and 2024 to 129 and 128 companies, respectively. Based on the annual announcements regarding the submission of audited financial reports issued by the Indonesia Stock Exchange, the consumer cyclicals sector was the sector most frequently penalized for late submission of financial reports. over the past four years, with a total of 89 companies. A case of delayed financial report submission occurred at PT Sepatu Bata Tbk (BATA). According to reports on the IndoPremier website, the company was fined Rp50 million and received a Second Written Warning for failing to submit its Q1 2025 financial report by the deadline. The performance pressures BATA has faced since the Covid-19 pandemic have further worsened the company's condition, marked by a decline in sales of more than half—from around Rp1 trillion to Rp460 billion. This decline was followed by continued net losses. As of the 2024 fiscal year, the company had only submitted financial reports up to the Q3.

The timeliness of financial statement reporting is crucial to ensuring that the information remains relevant to stakeholders, such as creditors, investors and regulatory authorities. Delays in reporting indicate that some companies require more time to finish auditing their financial statements before they can be published. The time it takes to complete audit procedures is known as the audit report lag. Audit report lag spans the period from the close of a company's reporting year until the audited financial statements are published to stakeholders (Fujianti et al., 2020). A long audit report lag may indicate issues during teh audit process (Ajisantoso & Kuntadi, 2024). Delays in completing and submitting financial statements prevent users from obtaining information in a timely manner and result in the company being subject to financial penalties(Tomasila & Pangaribuan, 2023). This situation hi ghlights the urgency for companies to minimize high audit report lag and encourages researchers to examine the factors influencing it.

According to the agency theory of Jensen & Meckling (1976), Information asymmetry can occur due to differing interests between management and shareholders. In order to reduce this information asymmetry, companies require independent audits to provide assurance regarding the fairness of the financial statements presented. In this process, the completion of an audit can be affected by various factors related to the company's conditions as well as the characteristics of the audit process itself. Internal company conditions, such as financial distress and tax avoidance, have the potential to increase audit risk and complexity, requiring auditors to spend more time obtaining sufficient audit evidence. Additionally, institutional ownership—as one of the mechanisms of corporate governance—can affect the effectiveness of oversight over management, while audit tenure relates to the auditor’s level of expertise in understanding their clients' characteristics, which can influence the audit process's efficiency.

Internal factors that can contribute to delays in the audit process include finansial disstress. Financial distress is a situation where a company is unable to meet its obligations, whether short-term, such as liquidity, or long-term, such as solvency(Himawan & Venda, 2020). Companies experiencing financial distress face various risks and tend to have complex financial statements, so auditors require more time to gather evidence and complete the audit process. Based on research conducted by Wicaksono et al.(2023) , Nurianti(2024) , and Sumajow (2022), it is shown that financial distress positvely affect audit report lag. Conversely, studies by Ramadhani & Rochmatullah(2024); Khamisah et al.(2023) indicate that financial distress does not affect audit report lag.

Another internal factor that could potentially cause delays in the audit report is the company’s policy on managing its tax obligations, such as tax avoidance practices. Tax avoidance is defined as the use of legal yet aggressive means by companies to minimise their tax burden (Yusuf et al., 2025). Research by Khamisah et al(2023), Gontara & Khlif(2021), and Lestari et al.(2024) indicates that tax avoidance positively affects *audit report lag*. These findings indicate that tax avoidance practices increase the complexity of audit examinations because management attempts to minimize the tax burden. Meanwhile, studies by Hermanto & Nurriyah(2023,) Ekaputri & Apriwenni(2021), and Yusuf et al.(2025), show that tax avoidance has no impact on the delay in audit reports.

In addition to a company's financial condition governance mechanisms that enhance oversight of management may also play a role in determining audit report lag. The monitoring of management's actions is made stronger by institutional ownership, which in turn encourages more timely financial reporting. Institutional ownership relates to shares in a company purchased by institutions including banks, investment firms, insurance companies, and other institutional investors (Sutrisno & Riduwan, 2022) . Research conducted by Rahmah et al(2023) and Sulimany(2023) indicates that institutional ownership negatively affect on audit report lag. This suggests that the greater the proportion of shares held by institutions, the shorter the lag in audit reports. This is because high institutional ownership enhances the effectiveness of oversight over management performance, thereby encouraging companies to ensure that reporting and audit processes are completed on time. Meanwhile, research by Sebriwahyuni & Kurniawan(2020) and Sipahutar *et al*(2022) indicates that institutional ownership does not influence the lag in audit reports.

In addition to factors stemming from company characteristics and corporate governance, audit report lag can also be affected by external factors related to the auditor. One such factor is audit tenure, which is the length of time that the auditor has been working with the client. Studies by Abouelela et al(2025), Razaq & Rosadi(2024) , and Sisdiana & Hariani(2025) indicate that audit tenure negatively affect audit report lag. These findings shows that the longer the working relationship between the auditor and client, the shorter the time required for the auditor to complete the audit examination and reporting process. Conversely, studies by Nurbaiti & Qadl(2023) and Ekaputri & Apriwenni(2021) , as well as Abdillah et al(2019), show that *audit tenure* does not affect *audit report lag*.

Prior research into the influence of financial distress, institutional ownership, tax avoidance, and audit tenure on audit report lag has yielded inconsistent findings. This inconsistency suggests that relationship between these variables and the delay to the audit report is probably due to other factors that may strengthen or weaken that relationship. One factor suspected to play a role is the reputation of the auditor working with the company. The length of audit report lag is influenced not only by firm characteristics but also by the quality of the auditor conducting the audit. Auditors with a high reputation are supported by adequate resources and extensive experience, enabling them to identify audit risks more effectively and complete the audit process more quickly(Utami et al., 2024) . Research by Endri & Pramono(2024) and Utami et al.(2024) indicates that auditors from the Big Four can accelerate audit report lag. This study aims to further examine the factors influencing the lag in audit reports, with auditor reputation acting as a moderating variable. Building on previous research by Ekaputri & Apriwenni(2021), this study introduces auditor reputation as a moderating variable and focuses on the consumer cyclicals sector as a novel contribution.

Within the agency theory framework, financial distress is considered a condition that may heighten agency problems between management and owners, as each party may pursue different interests when the firm experiences financial difficulties. Management facing financial pressure has an incentive to delay or manipulate the disclosure of financial information to protect its interests, thereby

increasing information asymmetry between managers and principals. This condition may require auditors to undertake additional audit procedures and exercise greater caution in evaluating financial information due to elevated audit risk and uncertainty regarding the entity's going-concern prospects, thereby extending the audit completion period. Additionally, a company's financial distress can lead to heightened audit risks for independent auditors, particularly control risks (Ekaputri & Apriwenni, 2021). This increased risk means that auditors must ensure they conduct a proper risk assessment during the audit planning phase. Consequently, the audit takes longer to complete. In line with these conditions, studies conducted by Park & Choi(2023), Rosharlianti *et al*.(2023), Herawaty & Nugraha(2023) , Saputri et al.(2021), Fitri et al.(2021), and Abdillah et al.(2019) indicate that audit report lag is positively influenced by financial distress.
H_1: Financial distress positively influences audit report lag.

The agency theory states that institutional ownership serves to monitor conflicts between managers and shareholders (principals). With strong oversight, management tends to be more cautious in making financial decisions and more compliant with reporting requirements, allowing the audit process to proceed more quickly and efficiently. A high level of institutional ownership affects audit report delays. A larger proportion of shares held by institutional investors can reduce the audit completion timeframe (Rosalia et al.(2019)). This suggests that institutional investors, as shareholders with a high ownership stake, are able to perform their monitoring functions more effectively, thereby accelerating the audit process and minimizing audit reporting delays. Research conducted in this area is in line with the findings of Qasem (2025) , Sulimany(2023), Aksoy et al.(2021) Rahmah et al.(2023), and Nurbaiti & Qadli (2023), which shows that institutional ownership negatively impacts audit report lag.
H_2: Institutional ownership negatively impacts audit report lag.

Tax avoidance is a risky activity that can affect inherent risk and audit risk(Gontara & Khlif, 2021). In agency theory, management and shareholders experience information asymmetry can trigger moral hazard, which is the tendency of managers to act opportunistically for personal gain. Tax avoidance can create conflicts of interest between management and investors. between management and investors. Tax avoidance practices can encourage opportunistic behavior by managers, who may classify personal expenses as company operational costs to reduce profits that should rightfully go to owners. Tax avoidance can contribute to audit delays because it is carried out through complex systems designed to avoid detection by tax authorities. Thus, the higher the level of tax avoidance practiced by a company, the longer it takes auditors to complete the audit process. In line with this, studies by Khamisah et al.(2023) , Lestari et al.(2024) , Tanujaya and Vaustine(2023) , Gontara and Khlif(2021) , and N. N. Utami et al.(2024) indicate audit report lag is positively influenced by tax avoidance.
H_3: Tax avoidance positively influences audit report lag.

Information asymmetry between principals and agents is reduced by the monitoring mechanism provided by external auditors. Auditors who are engaged with a client over a long period of time have a better understanding of the company's accounting policies and managerial behaviour over time. Auditors with long-standing engagements generally have a deeper understanding of the client's business processes, enabling them to plan and execute audit procedures more efficiently(Abouelela et al., 2025). This situation can speed up the audit process because it allows auditors to avoid spending a long time trying to understand the client's business environment and risks. The duration of the audit engagement between the auditor and the client has a direct impact on the resulting audit report lag. This aligns with research by Sisdiana & Hariani(2025) , Abouelela et al(2025) , Razaq & Rosadi(2024) , Wiyantoro & Usman(2018) , which indicates that audit tenure negatively impacts audit report lag.

H_4: Audit tenure has a negatively impacts audit report lag.

Companies that are experiencing financial distress have a tendency to take longer to produce audit reports compared to companies with sound financial conditions. The role of external auditors is crucial in strengthening oversight mechanisms regarding such conditions. Audit reports are considered of higher quality when conducted by auditors with a high reputation, particularly those affiliated with the Big Four accounting firms(Saputro, 2015) . This is due to their greater competence, robust quality control systems, and extensive audit experience. High-reputation auditors are also expected to handle the complexities of auditing companies experiencing financial distress more effectively. Thus, it is expected that a good auditor reputation will diminish the impact of financial distress on report delay as the presence of high-reputation auditors can reduce the adverse effects of poor financial conditions on audit completion delays.

H_5: Auditor reputation can mitigate audit report lag due to financial distress.

In addition to the internal oversight mechanisms implemented by institutional investors, the presence of external auditors is also necessary to strengthen the oversight of a company's financial reporting. A good auditor's reputation, particularly that of an auditor affiliated with a highly reputable accounting firm, can significantly influence the timeliness of audit completion(Saputri et al., 2021) . Auditors with a high reputation are generally supported by competent human resources, extensive experience, and more structured audit procedures. This allows them to conduct the audit process more efficiently. The presence of strong institutional ownership and high-reputation auditors can help reduce the duration of the audit process and the reporting of financial statements. Therefore, auditor reputation is expected to moderate the influence of institutional ownership on *audit report lag* by strengthening the effectiveness of oversight and accelerating audit completion.

H_6: The reputation of the auditor can increase the effect of institutional ownership on the delay in audit reports.

Based on agency theory, external auditors act as independent parties appointed by the principal to examine and assess the reasonableness of financial statements prepared by management. Therefore, principals tend to select accounting firms with a good reputation to ensure financial statements are presented reliably and on time. The selection of a high-reputation auditor is expected to reduce information asymmetry and minimize delays in financial reporting. Companies that use accounting firms with a good reputation typically submit their financial statements on time because they are considered more efficient in conducting the audit process(Fitri et al., 2021) . The existence of tax avoidance requires auditors to perform additional procedures to ensure the fairness of financial statements, particularly regarding tax accounts and fiscal reconciliation. The presence of high-reputation auditors is expected to mitigate this impact because they possess more adequate resources, a more structured audit system, and broader experience in handling clients with high levels of complexity. Thus, auditor reputation is hypothesized to weaken the influence of tax avoidance on audit report lag.

H_7: Auditor reputation can mitigate the influence of tax avoidance on audit report lag.

A long audit tenure can enhance the effectiveness of the auditor's role in monitoring management performance. This is because auditors who have maintained a long-standing engagement possess a better understanding of detecting potential deviations and material misstatements, thereby supporting the timeliness of audit reporting. Auditor reputation can influence the duration of the audit process, reputable auditors tend to complete audits efficiently and on time. (Utami et al., 2024) . Companies hire external auditors from large accounting firms because it is hoped that this will reduce the risk of information uncertainty and increase confidence in the audit report. (Lestari et al., 2024) . Auditors with long-standing engagements and high quality will further improve audit process efficiency, thereby accelerating audit report lag. High-reputation auditors who have long served specific clients not only possess a comprehensive understanding of the company's characteristics but are also supported by systems and resources that enable the audit process to proceed more quickly.

H_8: Auditor's reputation can amplify the effect of the auditor's tenure on audit report lag.

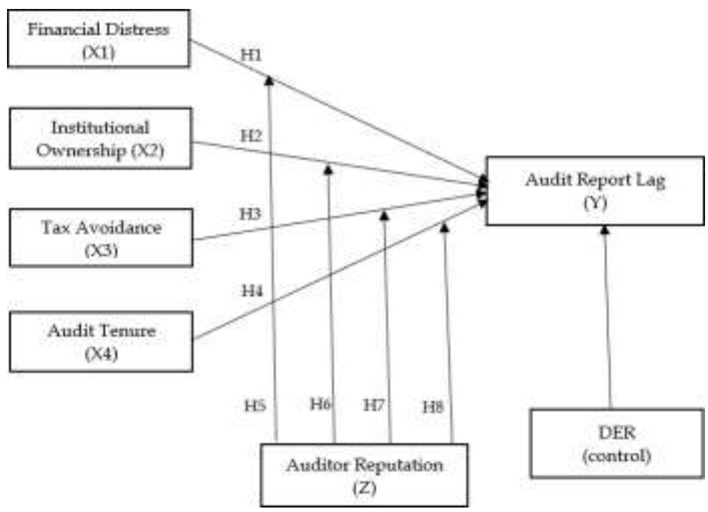

Figure 2. Research Model

Source: Research Data, 2026

RESEARCH METHODOLOGY

This study employs a quantitative approach that emphasizes data collection and analysis to test hypotheses and draw measurable conclusions. This study focuses on all companies in the consumer cyclicals sector that are listed on the IDX from 2021–2024. The consumer cyclicals sector consists of businesses engaged in producing and distributing goods and services demand for which is very sensitive to economic conditions and business (Alfi et al., 2023) . This sector includes companies operating in the automotive, entertainment, and retail sectors. Its strong dependence on economic conditions makes this sector highly volatile and relevant for studying its impact on financial reporting. The determination of the research sample was through purposive sampling, a technique with specific criteria tailored by the objective of the research. Table 1 presents the selection criteria used to decide on the sample for this study.

Table 1. Sample Selection

	Criteria	Did not meet criteria	Number
1.	The IDX lists consumer cyclical companies		163
2.	Consumer cyclicals companies listed on the IDX from 2021 to 2024	(42)	121
3.	Consumer cyclicals sector companies that published financial statements and independent auditor reports consecutively from 2021 to 2024	(14)	107
4.	Companies that did not incur losses during the study period, namely 2021–2024	(70)	37
	Total number of analysis units over 4 years		148
	Outlier data		(16)
	Final number of analysis units		132

Source: Research Data, 2026

This study contains outlier data, which are data points that exhibit characteristics significantly different from other observations and appear as extreme values. In this study, outlier identification is used to improve data quality by reducing the influence of extreme values that could potentially distort analysis results, thereby making model estimates more accurate and representative.

Audit Report Lag (ARL) is the time span from the firms's fiscal year-end until the audited financial statements are published to stakeholders (Fujianti et al.,(Fujianti et al., 2020)). The following is a proxy for measuring ARL

ARL = Date of audit report – Date of fiscal year end……………………………………… (1)

Financial distress is an initial condition in which a company's financial performance declines prior to bankruptcy or liquidation (Platt & Platt, 2002) . This study uses the modified Altman Z-score to indicate financial distress. The equation for the modified Z-Score model is as follows:

$Z'' = 6{,}56X_1 + 3{,}26X_2 + 6{,}72X_3 + 1{,}05X_4$ …………………………………………(2)

Notes:

X_1= Working Capital / Total Assets

X_2= Retained Earnings / Total Assets

X_3= EBIT / Total Assets

X_4= Book Value of Equity / Book Value of Total Liabilities

The classification of the Z-score is as follows.

a). If Z" ≤ 1.1, the company is classified as having a high probability of bankruptcy

b) If 1.1 < Z" < 2.6, the firm is categorized within the "grey zone"

c) If Z" ≥ 2.6, the firm is classified as not at risk of bankruptcy

Institutional ownership refers to the proportions of a company's shares owned by institutional investors, namely insurance companies, banks and investment managers (Mulyani & Ritonga, 2025). The measurement of institutional ownership in this study was conducted using the ratio of the number of shares held by institutional investors to the total outstanding shares.

$IO=\frac{Jumlah\ saham\ institusi}{Jumlah\ saham\ beredar}x100\%$ ....(3)

Tax Avoidance is a strategy used by companies to minimize their tax burden through legal yet aggressive means (Yusuf et al., 2025). The Effective Tax Rate (ETR) is used to measure tax avoidance in this study. ETR serves as a reliable proxy for the level of tax avoidance because a lower effective tax rate generally reflects a more aggressive tax reduction strategy (Chen et al., 2021)

$ETR=\frac{Beban\ pajak\ penghasilan}{Laba\ sebelum\ pajak}$ .... (4)

To capture tax avoidance behavior more accurately, The study uses an alternative measure of tax avoidance, where a lower ETR value indicates a higher level of tax avoidance (Sulistyorini et al., 2025) . This transformation facilitates interpretation, as a higher TA value directly reflects a greater level of tax avoidance. Therefore, the magnitude of Tax Avoidance is measured using the formula: TA = ETR x (-1)

Audit tenure refers to the period during which a public accounting firm maintains an engagement with a client to provide financial statement audit services (Praptika & Rasmini, 2016) . Audit tenure is measured by calculating the number of years of engagement during which auditors from the same public accounting firm have audited the client; the first year starts with the number "1" and is increased by 1 for each subsequent year if the audit is conducted by the same firm; if the firm changes, the count starts again with "1," and so on (Nurbaiti & Qadli, 2023).

Audit Tenure = $\sum$ Duration of the auditor's engagement with the client..............(5)

Auditor reputation is the perception or assessment held by the public and other stakeholders regarding the integrity, competence, and professionalism of an auditor or public accounting firm (Utami et al., 2024) . Auditor reputation is calculated using a dummy variable, namely:

1 = if the company is audited by a Big Four public accounting firm (PwC, Deloitte, EY, KPMG)

0 = if audited by a non-Big Four public accounting firm .... (6)

Leverage is the use of funds and assets by a company with fixed costs aimed at increasing potential shareholder returns (Ginanjar et al., 2019) . The proxy for measuring leverage uses the following DER formula

$DER=\frac{Total\ Liability}{Total\ Equity}$ .... (7)

The analytical techniques in this study began with a descriptive statistical analysis, followed by a classical assumption test. This was performed as a prerequisite for performing multiple linear regression analysis. After performing multiple linear regression analysis, the study proceeded with the F-test (model fit test), the t-test (hypothesis test), and the coefficient of determination test (Adjusted R^2 test). The general equation for multiple linear regression in this study is as follows:

ARL = α + β1FD + β2IO + β3TA + β4AT + β5FD*AR + β6IO*AR + β7TA*AR + β8AT*AR + β9DER + ε……………………………………………………………………………(8)
Where: ARL = Audit Report Lag; α = constant; β1–β8 = regression coefficients; FD = Financial Distress; IO = Institutional Ownership; TA = Tax Avoidance; AT = Auditor Tenure; AR = Auditor Reputation; ε = error term

RESULTS AND DISCUSSION

This research begins with a descriptive statistical analysis. Descriptive statistics provide a summary or characterization of the data by analyzing the minimum, maximum, mean, and standard deviation (Ghozali, 2018) . Next, panel data regression analysis was conducted to determine the most appropriate regression model for the panel data. The analysis was conducted using three methods: the Chow test, the Hausman test, and the Lagrange Multiplier test, which led to the adoption of the Random Effects Model for estimation. Following this, classical assumption tests were performed, including tests for normality, multicollinearity, and heteroscedasticity. After applying the aforementioned testing techniques, hypothesis testing was conducted.

Table 2. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Dev.
ARL	132	38,000	118,000	85,000	13,969
FD	132	19,695	0.186	6,238	3,872
KI	132	0.000	0.968	0.623	0.206
TA	132	-0.508	-0.017	-0.216	0.087
AT	132	1.000	4,000	1,772	0.825
RA	132	0.000	1.000	0.272	0.447
der	132	0.056	8.911	0.842	1.000

Source: Research Data, 2026

The results of the descriptive statistical analysis show that the audit report lag (ARL) variable has a minimum value of 38, a maximum value of 118, and a mean of 85 days. This mean indicates that, in general, the companies in the sample are still able to complete the audit and financial reporting processes within a timeframe that is relatively on schedule according to regulatory requirements. The financial distress (FD) variable, proxied using the Modified Altman Z-Score, has a mean value of 6.238. Based on the Z-score classification, this value is greater than 2.6, indicating that the average of the sample in this study falls into the category of healthy companies. The standard deviation of 3.883, which is greater than the mean value, suggests that financial distress exhibits a fairly high degree of data dispersion.

The institutional ownership (IO) variable has a mean value of 0.623. This mean value indicates that the majority of the sample companies' shares are held by institutional investors. The standard deviation of 0.206 is smaller than the mean, indicating that the institutional ownership data exhibits relatively low variation; thus, its distribution can be considered fairly homogeneous. The tax avoidance (TA) variable, has a lowest value of -0.508, a highest value of -0.017, and an average value of -0.216. This indicates that the sample companies engage in tax management practices to reduce their tax burden, although the level of tax avoidance varies across companies. The audit tenure (AT) variable has a mean of

1.782, indicating a relatively short-term working relationship with auditors, ranging from 1 to 2 years. The standard deviation of 0.828, which is smaller than the mean, suggests that the variation in audit tenure data across companies is relatively low.

The auditor reputation (AR) variable has a mean value of 0.2782, indicating that approximately 27.2% of the observations use the services of Public Accounting Firms (PAF) affiliated with the Big-4, while the remaining 72.8% use non-Big Four. The standard deviation of 0.449, which is greater than the mean, indicates that the distribution of auditor reputation data is relatively high and varies significantly. The leverage variable, measured by the Debt-to-Equity Ratio (DER), has an average value of 0.8423. This indicates that the companies in the sample tend to have relatively moderate leverage levels, although there are some companies with fairly high debt levels, as indicated by the maximum value of 8.911. A standard deviation of 1.00 suggests that the leverage data shows a fairly high level of dispersion from the mean.

The results of the normality test are based on the Jarque-Bera probability value. A probability value higher than 0.05 suggests that the data are normally distributed. The results show that the value obtained from the test (0.533) is greater than the significance level (0.05); therefore, the model's residuals are normally distributed. Next, the multicollinearity test was conducted using the *Pairwise Correlation* method, where multicollinearity is not present if the correlation coefficients between variables are less than 0.80. The results of the multicollinearity test show that the correlation values between independent variables are below 0.80. Therefore, the conclusion is that multicollinearity is nonexistent among the independent variables. The heteroscedasticity test in this study was conducted using the Glejser method by utilizing the absolute residual values. Based on the results of the heteroscedasticity test, the probability values for all variables were > 0.05. Therefore, it can be concluded that all variables are free from heteroscedasticity. Meanwhile, the autocorrelation test using the criterion Du < d < 4-Du showed values of 1.8116 < 2.0914 < 2.1884, indicating that no autocorrelation occurred.

Table 3. Hypothesis Test Results

Model	Unstandardized Coefficients B	t	Sig.	Decision
(Constant)	96.753	12.355	0.000	
FD	-1.484	-3.228	0.001	Accepted
IO	14.104	1.593	0.113	Rejected
TA	26.818	1.633	0.104	Rejected
AT	-0.475	-0.366	0.714	Rejected
FD*AR	-1.253	-1.121	0.264	Rejected
IO*AR	-46.326	-2.776	0.006	Rejected
TA*AR	-72.083	-2.028	0.044	Accepted
AT*AR	1.704	0.685	0.494	Rejected
der	-4.086	-2.562	0.011	
Adjusted R-Square			0.096	
Prob(F-statistic)			0.010	

Source: Research Data, 2026

Based on the test results in Table 3, the probability value of the F-statistic is 0.010, which is smaller than 0.05. This indicates that the regression model used in this study is capable of simultaneously explaining the relationship between the independent variables, the moderating variable, and the dependent variable. Thus, the model constructed can be considered suitable for further analysis because, collectively, the variables in this study are related to audit report lag. Meanwhile, the Adjusted R-Square value of 0.096 or 9.6% indicates that 9.6% of the variation in audit report lag can be explained by the variables of financial distress, institutional ownership, tax avoidance, audit tenure, the moderating interaction of auditor reputation, and leverage as a control variable. The remaining 90.4% is influenced by other factors outside the scope of this study.

The effect of financial distress on audit report lag in Table 3 shows a coefficient value of 1.484 with a probability value of 0.001 Since this value is smaller than the significance level, financial distress has an effect on audit report lag. However, the Altman Z-Score is interpreted in the opposite way regarding financial distress: a higher Z-Score reflects better financial health and a lower probability of financial distress. This negative coefficient indicates that an increase in the Altman Z-Score results in a shorter audit report delay. This occurs because, the mean value of the financial distress in this case indicates that companies are in the safe zone or in good financial condition, rather than experiencing financial distress. Therefore, the higher the Altman Z-score—which indicates good financial health—the shorter the audit report interval. Conversely, the lower the Z-score—which indicates a higher level of financial distress—the longer the audit report interval. It can be concluded that financial distress can increase audit report lag, thus accepting H1. This implies that the higher the level of financial distress a company experiences, the longer it takes auditors to complete the audit process. This finding aligns with agency theory, which explains that deteriorating financial conditions increase the need for monitoring by auditors, thereby extending the audit completion time. These results are also consistent with studies by , Park & Choi (2023), Saputri et al.(2021) , Rosharlianti *et al*.(2023) , Fitri et al.(2021) , Abdillah et al.(2019), and Herawaty & Nugraha(2023) , which indicate that financial distress positively affect audit report lag.

The impact of institutional ownership on audit report lag is illustrated in Table 3, with a coefficient value of 14.10. The probability value of 0.11 is greater than 0.05, indicating that institutional ownership does not affect audit report lag; therefore, H2 is rejected. These results do not provide empirical evidence for agency theory, which posits that institutional ownership should act as an effective oversight mechanism to reduce agency conflicts by increasing supervision of management. However, in practice, such oversight does not This finding suggests that institutional investors may focus more on the quality and performance of the company rather than on the speed of financial reporting. In addition, the monitoring function exercised by institutional investors may not be directly related to the audit completion process, which is largely determined by auditors and the complexity of the audit engagement. This finding indicates that the presence of institutional investors has not been able to effectively improve the monitoring function of management regarding the timeliness of financial reporting. In line with research by Sebriwahyuni & Kurniawan(2020) and Sipahutar *et al*(2022), institutional ownership has no effect on audit report lag.

The effect of tax avoidance on audit report lag, as shown in Table 3, has a coefficient of 26.818 and a p-value of 0.104. Since this p-value is greater than 0.05, tax avoidance does not affect audit report lag; therefore, H3 is rejected. Based on agency theory, tax avoidance practices have the potential to increase information asymmetry between management and investors. This can occur due to opportunistic behavior by managers who attempt to suppress profits that should rightfully accrue to shareholders. Tax avoidance involves complex operational systems designed to avoid suspicion by tax authorities. Audit clients with financial reporting issues, such as management engaging in tax avoidance practices, tend to require greater audit effort (Abdullatif & Alzebdieh, 2025) . However, auditors likely have adequate audit procedures in place, so variations in the level of tax avoidance do not significantly affect audit report lag. These results indicate that a company's level of tax avoidance does not influence the duration of the audit process. Consistent with research by Yusuf et al.(2025), Hermanto & Nurriyah(2023), and Ekaputri & Apriwenni(2021), this study shows that tax avoidance does not affect audit report lag.

The test results show that the audit tenure (AT) variable has a coefficient value of −0.47 with a probability of 0.71. Since this probability value is greater than 0.05, it indicates that audit tenure does not affect audit report lag; therefore, H4 is rejected. Auditors who have provided audit services to the same client for a long time do not necessarily foster a good understanding of the client's business operations. These results do not support agency theory. From the perspective of agency theory by Jensen & Meckling(1976) , the relationship between principal and agent creates potential conflicts of interest that require oversight mechanisms, one of which is through independent auditors. As an intermediary between shareholders and company management, auditors serve to reduce the resulting agency costs. A long audit tenure theoretically enhances the auditor's understanding of the company's characteristics, thereby reducing information asymmetry and improving audit efficiency. However, on the other hand, long-term relationships may also compromise auditor independence due to closeness with management; thus, auditors must maintain professionalism by fully executing audit procedures. Auditors with long tenures may actually demonstrate a higher level of caution when performing audit procedures. A deep understanding of business risks and potential misstatements makes auditors more aware of areas requiring additional substantive testing. This is done to maintain quality and professionalism as an auditor in providing audit services. In line with research by Nurbaiti & Qadl(2023) and Abdillah et al.,(2019), audit tenure has no effect on audit report lag.

The effect of financial distress on audit report lag, moderated by auditor reputation, based on the results of moderation testing using an interaction approach, shows that the variable FD*AR has a coefficient of -1.253 with a probability of 0.264. This significance value is greater than 0.05; therefore, it can be concluded that auditor reputation does not moderate the relationship between financial distress and audit report lag. Thus, H5, which states that auditor reputation can weaken the effect of financial distress on audit report lag, is rejected. Agency theory explains that agency conflicts between management and owners will increase when a company experiences financial distress. Conceptually, financial distress increases audit risk due to the potential for financial statement manipulation or uncertainty regarding the going concern. High-reputation auditors are expected to possess better resources and competencies in identifying audit risks. However, the test results indicate that auditor reputation fails to moderate this relationship. This suggests that financial distress remains the dominant factor influencing audit duration, regardless of the auditor's reputation. Furthermore, high-reputation auditors tend to prioritize the completion of all audit procedures rather than merely expediting the audit's conclusion (Abdillah et al., 2019).

The test results show that the IO*AR interaction variable has a t-statistic of -2.776 with a probability of 0.006 and a negative coefficient of -46.326. Therefore, H6, which states that auditor reputation can strengthen the effect of institutional ownership on audit report lag, is rejected. These results indicate that the presence of a high-reputation auditor does not strengthen but rather weakens the relationship between institutional ownership and audit report lag. From an agency theory perspective, institutional investors are expected to enhance oversight of management. The research findings suggest the opposite direction, where auditor reputation can reduce the impact of institutional ownership on audit report lag. Big Four audit firms offer higher-quality external audits compared to other audit firms (Abdullatif & Alzebdieh, 2025) . This may occur because high-reputation auditors have experience in handling pressure from external parties. Furthermore, these findings suggest that auditor quality can balance investor demands without prolonging the audit timeline.

The effect of tax avoidance on audit report lag, moderated by auditor reputation, is indicated by the test results: the TA*AR variable has a coefficient of -72.083 with a probability of 0.044. A probability value less than 0.05 indicates that the interaction between tax avoidance and auditor reputation has a significant effect on audit report lag. Thus, H7, which states that auditor reputation can weaken the effect of tax avoidance on audit report lag, is accepted. This finding indicates that auditor reputation plays a role in influencing the relationship between tax avoidance practices and the duration of the audit process. The higher the level of tax avoidance practices a company engages in, the longer it takes to complete the audit process (Gontara & Khlif, 2021) . High-reputation auditors tend to possess adequate resources and experience in handling complex transactions, enabling them to identify and mitigate risks arising from tax avoidance practices more effectively. Within the framework of agency theory, auditors with high reputations are viewed as having greater independence and superior oversight quality, thereby reducing the information asymmetry resulting from tax avoidance practices. Furthermore, these findings support agency theory, which states that effective external oversight mechanisms, such as high-reputation auditors, can reduce agency conflicts and information asymmetry. This indicates that auditor quality is a critical factor in maintaining audit efficiency amid the complexity of corporate activities.

The effect of audit tenure on audit report lag, moderated by auditor reputation, generated a coefficient estimate of 1.704 and a p-value of 0.494. Given

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that the p-value is above 0.05, suggesting that auditor reputation strengthens the effect of audit tenure on audit report lag, therefore H7 is not empirically supported. This finding indicates that auditor reputation is unable to moderate the relationship between the length of the auditor's engagement and audit report lag. The results of this study do not support the agency theory framework, in which auditors act as a monitoring mechanism to mitigate agency conflicts and asymmetry between management and shareholders. Auditor reputation reflects the quality and independence of auditors in performing their duties. Companies that partner with reputable auditors and have long-term engagements are expected to improve audit efficiency because auditors possess a deep understanding of the client while maintaining audit quality. However, highly reputable auditors are also required to uphold independence and audit quality, so they should not focus solely on time efficiency. In line with the research by Abdillah et al. (2019), auditor reputation does not affect the duration of the audit process. Auditors with a good reputation tend to strictly follow audit procedures without relying on the long-term client relationships. This finding indicates that audit quality and compliance with professional standards play a more significant role than the auditor's experience in client relationships.

Leverage as a control variable in this study, was found to influence audit report lag. The analysis demonstrates that the DER coefficient is negative, meaning that the higher a company's leverage, the shorter the time required to resolve audit report lag. This finding indicates that a company's capital structure plays a role in driving the timeliness of financial reporting. Companies with high debt tend to be subject to stricter oversight, both from creditors and regulators. This pressure drives companies to expedite the audit process so that financial statements can be published promptly. Additionally, companies with high leverage also have an incentive to maintain the reputation and credibility of lenders, making timely reporting a priority. These results are also consistent with research by the Chrystalia et al. (2024), which shows that leverage has a negative effect on audit report lag.

CONCLUSION

Based on the research results, financial distress affects audit report lag, whereas institutional ownership, tax avoidance, and audit tenure do not show an effect on audit report lag. The role of auditor reputation as a moderating variable yielded mixed results: auditor reputation failed to moderate the relationship between financial distress, institutional ownership, and audit tenure on audit report lag, but it did weaken the effect of tax avoidance on audit report lag.

This study has several limitations. First, the observation period covers only the years 2021–2024, so it does not yet fully depict long-term conditions. Second, the study focuses only on the consumer cyclicals sector, so the results cannot yet be broadly generalized. Third, the independent variables used are still limited—covering only financial distress, institutional ownership, tax avoidance, and audit tenure—and thus cannot fully account for other factors that may influence audit report lag. Therefore, it is advised that future studies incorporate further factors, including company size, operational complexity, or corporate governance mechanisms.

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