

ABSTRACT

This study aims to determine the effect of Company Complexity, Profitability and Audit Tenure on Audit Report Lag in transportation and logistics subsector companies listed on the Indonesia Stock Exchange in 2018-2022. The independent variables of this study are Company Complexity, Profitability and Audit Tenure while Audit Report Lag is the dependent variable.

This study uses secondary data with the data obtained, namely financial reports and independent auditor reports on the official website of the Indonesia Stock Exchange (IDX) or the website of each company sampled in this study. The method used in this research is quantitative descriptive method and sampling technique using Non Probability Sampling with Purposive Sampling method and resulted in 14 companies being the research sample.

The results of this study indicate that Company Complexity partially has a negative effect on Audit Report Lag with an influence contribution of 1.6%, Profitability has a negative effect on Audit Report Lag with an influence contribution of 0.5%, Audit Tenure has a positive effect on Audit Report Lag with an influence contribution of 2.5%, and Company Complexity, Profitability and Audit Tenure simultaneously have a positive effect on Audit Report Lag with an influence contribution of 4.1% while the remaining 95.9% is the influence of other variables not examined.

Keywords: *Company Complexity, Profitability, Audit Tenure on Audit Report Lag*