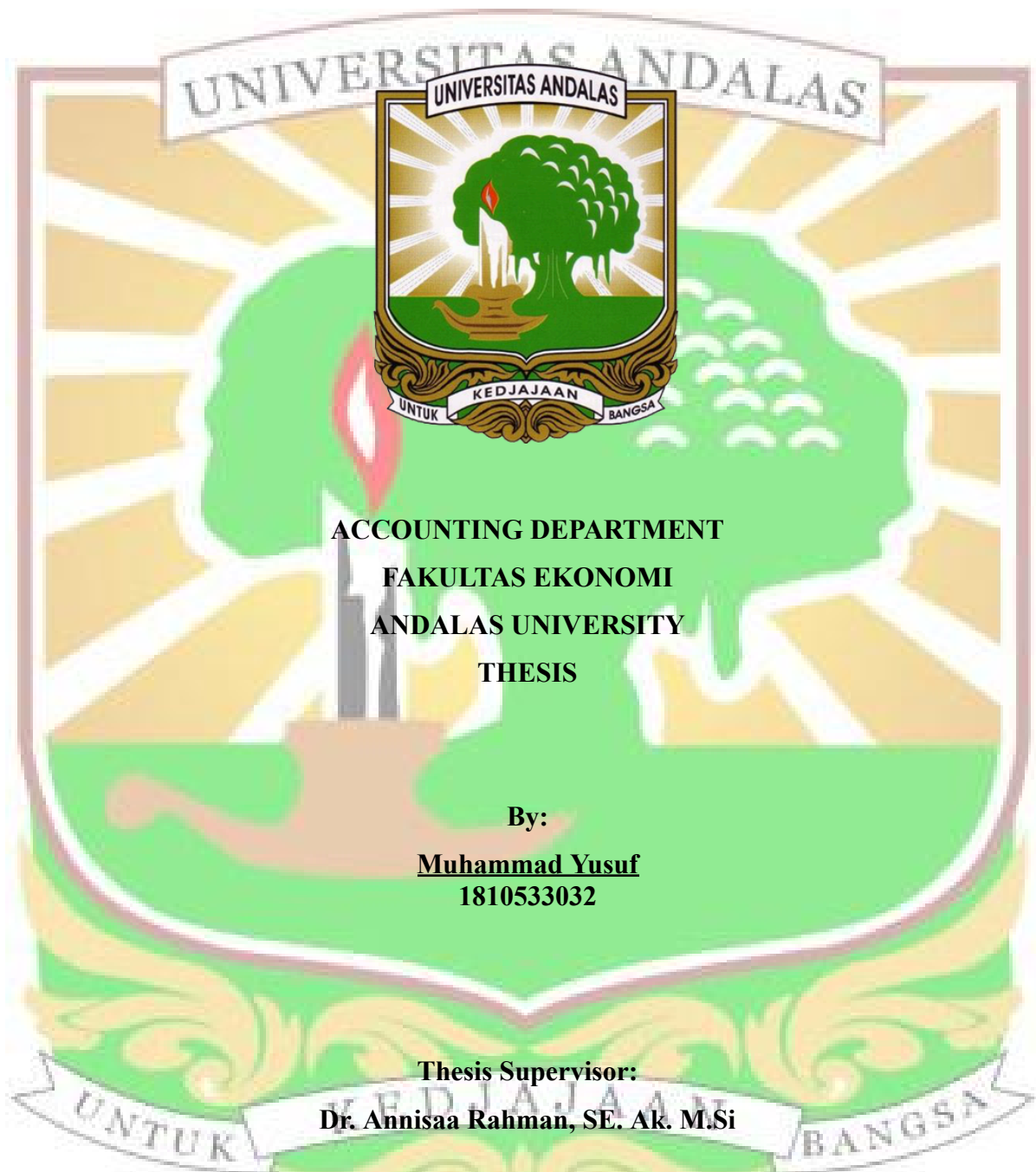


**THE EFFECT OF *AUDIT REPORT LAG* AND AUDIT FEES ON AUDIT QUALITY
IN COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE
2022 PERIOD**



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**THE EFFECT OF AUDIT REPORT LAG AND AUDIT COSTS ON AUDIT QUALITY
IN LISTED COMPANIES
ON THE INDONESIA STOCK EXCHANGE FOR THE 2022 PERIOD**

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ABSTRACT

Audit is a systematic process carried out by auditors to obtain and evaluate evidence of a company's economic events. Audit quality is the tendency of auditors to detect and disclose fraud contained in financial statements. Gap data on the quality of audits of companies outside and within the country conducted by the International Forum of Independent Audit Regulators (IFIAR) on Public Accountant regulators who are members of IFIAR, revealed that there are deficiencies in the quality of audits in public companies that are samples of regulatory audits. In Indonesia, the results of an audit conducted by the Center for Financial Professional Development (PPPK) (2022), Ministry of Finance showed that there were 58% of companies that did not comply with administrative provisions, 54% did not have a quality control system in accordance with the Quality Control Standards (SPM) and 73% of audit engagements did not meet auditing standards. This study aims to determine the effect of audit report lag and audit costs on audit quality in companies listed on the Indonesia Stock Exchange for the 2022 period. The research was carried out in December 2023. The population in this study is companies listed on the Indonesia Stock Exchange for the 2022 period, namely 10 sectors with a total of 798 companies. So the number of samples in the study is 459 samples. The instrument used is a checklist sheet. The analysis used is descriptive and logistic regression. There is an effect of audit report lag ($p= 0.03$) and audit costs ($p= 0.02$) on audit quality in companies listed on the Indonesia Stock Exchange for the 2022 period. The researcher hopes that the company will understand and minimize the factors that cause audit report lag and still have to maximize performance, establish good cooperation with auditors so that the results and quality of audits can run well and with quality.

Keywords: Audit Report Lag, Audit Cost and Audit Quality

