

CHAPTER V

CONCLUSION

5.1 Conclusion

Based on the results of research that has been conducted regarding the effect of audit report lag and audit costs on audit quality in companies listed on the Indonesia Stock Exchange (IDX) for the 2022 period, the following conclusions can be drawn:

5.1.1 Based on the results of the logistic regression analysis, it can be seen that *the audit report lag* has a significant influence on the audit quality with a significant value of 0.038.

5.1.2 Based on the results of the logistic regression analysis, it can be seen that audit costs have a significant influence on audit quality with a significant value of 0.20.

5.2 Suggestion

5.2.1 For the Faculty of Economics, Department of International Accounting, Andalas University

It is hoped that the results of this study can enrich the scientific treasures related to audit quality and factors that affect it in terms of audit report lag variables and audit costs.

5.2.2 For Companies Listed on the Indonesia Stock Exchange

1. The researcher hopes that the company will understand and minimize the factors that cause audit report lag and strive to make good planning and establish effective communication about audit progress and time expectations in the appointed auditor team.

2. The researcher hopes that on the part of large companies, especially companies in the small to micro medium category, even though they have incurred costs for auditors, the company must still maximize the performance

of auditors, the company must continue to establish good cooperation with auditors so that the results and quality of audits can run well and with quality.

5.2.3 Next Researcher

It is hoped that the next researcher can carry out further research with variables that have not yet been studied in this study.

