



UNIVERSITAS ANDALAS

ANDALAS UNIVERSITY

UNDERGRADUATE THESIS

THE EFFECT OF *LEASED ASSET VALUE*, *AUDIT QUALIFICATION OPINION*, AND *AUDIT FIRM SIZE* ON *AUDIT REPORT LAG* (CASE STUDY: RETAIL COMPANIES LISTED ON THE IDX 2020-2024)

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Submitted in Partial Fulfilment of the Requirements for the Degree of Bachelor of Accounting

INTERNATIONAL ACCOUNTING STUDY PROGRAMME

FACULTY OF ECONOMICS AND BUSINESS

PADANG

2026

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ABSTRACT

This study aims to examine the effect of leased asset value, audit opinion, and audit firm size on audit report lag among retail companies listed on the Indonesia Stock Exchange following the adoption of PSAK 116. The research is conducted using a quantitative approach based on secondary data obtained from annual financial statements, independent auditor reports, and Refinitiv Web Eikon involving 23 listed companies over the 2020–2024 observation period. The findings indicate that only leased asset value has a statistically significant effect on audit report lag, with a negative direction, while audit opinion and audit firm size do not exhibit significant effects. These findings imply that higher recognised leased asset values do not necessarily lead to longer audit completion periods, but may instead reflect improved audit efficiency in lease accounting practices after the implementation of PSAK 116. This research contributes to empirical audit literature by providing evidence on the relationship between leased assets and audit timeliness in the retail sector within an emerging market setting.

Keywords: Audit Report Lag, Leased Asset Value, Audit Opinion, Audit Firm Size, Retail.

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