ABSTRAK

Penelitiaan ini bertujuan untuk mengetahui pengaruh *auditor switching*, reputasi KAP, *financial distress* terhadap audit report lag dengan ukuran perusahaan sebagai pemoderasi (studi kasus pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2020-2024). Penelitian ini termasuk dalam penelitian kuantitatif. Data penelitian ini menggunakan data sekunder berupa laporan keuangan tahunan dari perusahaan properti dan real estate yang tercatat di Bursa Efek Indonesia periode 2020-2024. Sampel yang digunakan dalam penelitian ini ditentukan berdasarkan purpose sampling method. Berdasarkan hasil penelitian diperoleh 47 perusahaan properti dan real estate yang digunakan sebagai sampel penelitian sehingga diperoleh data observasi sejumlah 235 data. *Audit report lag* (Y), *auditor switching* (X1), reputasi KAP (X2), *financial distress* (X3), serta ukuran perusahaan (Z) sebagai variabel moderasi. Data dilakukan pengujian asumsi klasik dan dianalisis dengan analisis regresi berganda dan analisis regresi moderasi (*moderated regression analysis /MRA*) dengan menggunakan aplikasi eviews 10.

Hasil penelitian diperoleh bahwa secara parsial, *auditor switching*, dan *financial distress* tidak berpengaruh signifikan terhadap audit report lag, sedangkan reputasi KAP berpengaruh signifikan terhadap audit report lag. Peran ukuran perusahaan sebagai pemoderasi dapat memoderasi pengaruh variabel financial distress terhadap audit report lag. Namun, ukuran perusahaan tidak mampu memoderasi *auditor switching* dan reputasi KAP dengan *audit report lag*.

Kata Kunci: ***Audit report lag,*** **reputasi KAP*, financial distress,*** **ukuran perusahaan.**

ABSTRACT

This study aims to determine the effect of auditor switching, KAP reputation, and financial distress on audit report lag with company size as a moderator (a case study of property and real estate companies listed on the Indonesia Stock Exchange in 2020-2024). This study is a quantitative study. The data used in this study are secondary data in the form of annual financial reports from property and real estate companies listed on the Indonesia Stock Exchange for the 2020-2024 period. The sample used in this study was determined based on the purposeful sampling method. Based on the results of the study, 47 property and real estate companies were used as research samples, resulting in 235 observational data. Audit report lag (Y), auditor switching (X1), KAP reputation (X2), financial distress (X3), and company size (Z) as moderating variables. The data were tested for classical assumptions and analyzed using multiple regression analysis and moderated regression analysis (MRA) using the eviews 10 application.

The results showed that partially, auditor switching and KAP reputation had a significant effect on audit report lag, while financial distress did not have a significant effect on audit report lag. The moderating role of firm size can moderate the effect of financial distress on audit report lag. However, firm size is unable to moderate the effects of auditor switching and public accounting firm reputation on audit report lag.

***Keywords**: **Audit report lag, KAP reputation, financial distress, company size**.*