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The Influence Of The Audit Tenure, Audit Committee Gender, And Operational Complexity On Audit Report Lag

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Abstract

This study aims to analyze the effect of Audit Tenure, Audit Committee Gender, and Operational Complexity on Audit Report Lag. The research method used is quantitative associative approach with the research object being companies in the transportation and logistics sector listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period, with a population of 40 companies and a selected sample of 22 companies based on specific criteria. Data analysis in this study utilized descriptive statistical analysis, panel data regression model estimation, classical assumption testing, hypothesis testing, multiple linear regression analysis. Data processing and analysis were conducted using EViews 12, while data compilation and management were assisted by Microsoft Excel. The results of this study indicate that simultaneously, Audit Tenure, Audit Committee Gender, and Operational Complexity have a significant effect on Audit Report Lag. Partially, Audit Tenure has a negative effect on Audit Report Lag; Audit Committee Gender and Operational Complexity have no significant effect on Audit Report Lag.

Keywords: ***Audit Report Lag, Audit Tenure, Audit Committee Gender, Operational Complexity***

INTRODUCTION

Timeliness is one of the key aspects in the presentation of financial information because it relates to the relevance of the information used as a basis for making economic decisions. In the Conceptual Framework for Financial Reporting, timeliness is included as an enhancing qualitative characteristic that supports the usefulness of financial information. Timely information can help investors, creditors, and other stakeholders in assessing a company's financial condition and performance. Conversely,

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delayed delivery of financial information can reduce its usefulness because users do not receive the information when it is needed for decision-making.

In practice, the publication of annual financial statements to the public involves an audit process carried out by independent auditors to provide an opinion on the fairness of the company's financial statements. This process takes time because auditors must gather and evaluate sufficient audit evidence before issuing the independent auditor's report. The duration between the company's fiscal year-end and the date of the independent auditor's report is known as the audit report lag (Rohim & Annisa, 2024). The longer the audit report lag, the longer it takes for financial information to be published to users, making audit report lag an indicator that reflects both the timeliness of audit completion and the quality of a company's financial reporting (Saputri et al., 2021).

According to the provisions of the Financial Services Authority Regulation Number 14/POJK.04/2022, every publicly listed company is required to submit its audited financial statements to the Financial Services Authority and simultaneously publish them to the public. The deadline set by the Financial Services Authority is at the latest by the end of the third month, or precisely 90 days after the end of the annual financial statement date (OJK, 2022).

It is known that the number of companies in the transportation and logistics sector experiencing audit report lag during the 2021–2025 period has shown a tendency to fluctuate and increase over time: two companies in 2021, increasing to three companies in 2022, remaining at three in 2023, and rising again to four companies in 2024. The peak was in 2025, when the number of issuers in the transportation and logistics sector experiencing reporting delays increased further in line with tighter regulatory monitoring.

The first factor that can affect audit report lag is audit tenure. Audit tenure refers to the length of the engagement between a Public Accounting Firm (PAF) and its client company. The longer this working relationship lasts, the better the auditor's understanding of the client's characteristics, operational conditions, and industry. This can potentially reduce the time needed to complete the audit process, allowing the independent auditor's report to be issued more quickly and shortening the audit report lag (Rohim & Annisa, 2024).

The second factor influencing the audit report lag is the gender of the audit committee. Gender is an individual factor that can influence a person's attitude at work. Differences between men and women are often associated with characteristics and roles shaped by social life. This perspective gives rise to the notion that men and women tend to exhibit different behaviors when performing tasks or holding certain positions (Wijaya & Fung, 2022).

The third factor affecting audit report lag is operational complexity. Operational complexity arises from task division, departmental formation, and the number of

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subsidiaries owned by a company. Such conditions can add to the time required by auditors to complete the audit process and potentially extend the audit report lag (Advistariani, 2021).

Based on the above explanation, this study aims to analyze the effect of audit tenure, audit committee gender, and operational complexity on audit report lag in transportation and logistics sector companies listed on the Indonesia Stock Exchange for the 2021–2025 period, both simultaneously and partially.

RESEARCH METHODS

The sampling technique used is purposive sampling with the following criteria: (1) Transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2025 period; (2) Transportation and logistics sector companies that consistently provide and publish audited financial statements for five consecutive years on the official Indonesia Stock Exchange (IDX) website during the 2021–2025 period; (3) Transportation and logistics sector companies that provide the required data during the 2021–2025 period. Based on these criteria, 22 companies were obtained with a total of 110 observations.

The dependent variable, audit report lag, is measured as the difference between the audit report date and the company's fiscal year-end date (Rohim & Annisa, 2024). The independent variables consist of audit tenure, which is measured by assigning the value 1 to the initial year of engagement and adding 1 for each subsequent year (Rohim & Annisa, 2024); audit committee gender, which is measured by the number of female audit committee members divided by the total number of audit committee members, multiplied by 100% (Susandya & Suryandari, 2021); and company complexity, which is measured by the number of subsidiaries owned by the client company (Advistariani, 2021).

Data were analyzed using panel data regression with EViews 12 software. The selection of the best estimation model among the common effect, fixed effect, and random effect models was performed using the Chow Test, Hausman Test, and Lagrange Multiplier Test. Classical assumption tests were conducted, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Furthermore, hypothesis testing was carried out through simultaneous significance testing (F-test) and partial significance testing (t-test) at a significance level of 0.05 (5%).

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RESULTS AND DISCUSSION

Descriptive statistical analysis

Table 1 Results of descriptive statistical analysis

	ARL	AT	GKA	KO
Mean	88.47273	2.163636	23.03030	5.336364
Median	87.00000	2.000000	0.000000	3.000000
Maximum	128.0000	5.000000	100.0000	19.00000
Minimum	57.00000	1.000000	0.000000	0.000000
Std. Dev.	12.12981	1.223075	31.84617	5.761749
Skewness	1.057754	0.863760	1.093896	1.117622
Kurtosis	4.922331	2.745110	2.933056	2.986000
Jarque-Bera	37.44919	13.97592	21.95837	22.90067
Probability	0.000000	0.000923	0.000017	0.000011
Sum	9732.000	238.0000	2533.333	587.0000
Sum Sq. Dev.	16037.42	163.0545	110545.5	3618.555
Observations	110	110	110	110

Source: Data processed by researchers (2026).

It can be seen that the dependent variable, audit report lag, has a minimum value of 57.00000, a maximum value of 128.0000, a mean value of 88.47273, and a standard deviation of 12.12981. The independent variable, audit tenure, has a minimum value of 1.000000, a maximum value of 5.000000, a mean value of 2.163636, and a standard deviation of 1.223075. The variable audit committee gender has a minimum value of 0.000000, a maximum value of 100.0000, a mean value of 23.03030, and a standard deviation of 31.84617. The operational complexity variable has a minimum value of 0.000000, a maximum value of 19.00000, a mean value of 5.336364, and a standard deviation of 5.761749.

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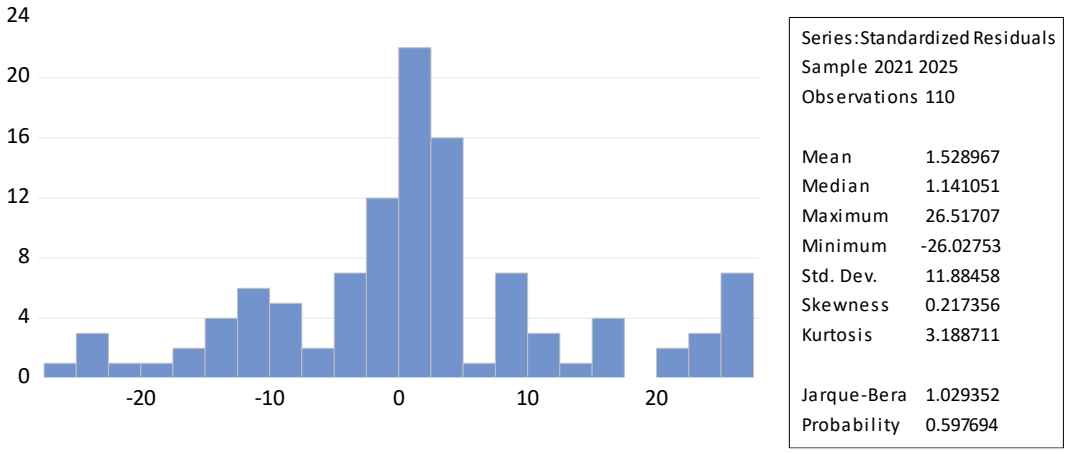
Panel Data Regression Model Selection

Table 2 Results of panel data regression model selection

No	Uji Pemilihan Model	Nilai Probabilitas	Hasil
1.	Uji *Chow* (CEM vs FEM)	0.1029 > 0.05	CEM
2.	Uji *Hausman* (FEM vs REM)	0.3839 > 0.05	REM
3.	Uji *Lagrange Multiplier* (CEM vs REM)	0.4087 > 0.05	CEM

After testing the three panel data regression models, it was concluded that the Common Effect Model (CEM) was the most appropriate to use. The analysis then continued with multiple linear regression using the Common Effect Model (CEM).

Classical Assumption Test
Normality Test



Source: E-views 12 Output Results (2026).
Figure 1 Results of normality test

Based on the figure, the Jarque-Bera value is 1.029352 with a probability value of 0.597694. It can be concluded that the data are normally distributed. The basic requirement of the regression model has been met, as the normality assumption indicates that the residuals follow a normal distribution.

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Multicollinearity Test

Table 3 Results of multicollinearity test

	AT	GKA	KO
AT	1.000000	-0.042682	0.045494
GKA	-0.042682	1.000000	-0.189269
KO	0.0454942	-0.189269	1.000000

Source: E-views 12 Output Results (2026).

Based on the table, it can be seen that all correlation coefficients among the variables audit tenure, audit committee gender, and operational complexity are below the limit < 0.90, indicating that multicollinearity does not occur.

Heteroscedasticity Test

Dependent Variable: RESABS

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.334920	1.939376	1.719584	0.1606
AT	-0.268687	0.317786	-0.845498	0.4454
GKA	-0.018284	0.018094	-1.010491	0.3694
KO	-0.015112	0.063074	-0.239596	0.8224

Source: E-views 12 Output Results (2026).

Based on the table, the results of the heteroscedasticity test show the following probability values: audit tenure is 0.4454, audit committee gender is 0.3694, and operational complexity is 0.8224. Since all probability values for the independent variables are > 0.05, it means that heteroscedasticity does not occur.

Autocorrelation Test

Table 4 Results of autocorrelation test

Root MSE	11.92883	R-squared	0.322408
Mean dependent var	257.8219	Adjusted R-squared	0.303231
S.D. dependent var	441.5319	S.E. of regression	12.15182
Akaike info criterion	6.924782	Sum squared resid	15652.67
Schwarz criterion	7.022981	Log likelihood	-376.8630

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Hannan-Quinn criter.	6.964612	F-statistic	16.81212
Durbin-Watson stat	1.472333	Prob(F-statistic)	0.000000

Source: E-views 12 Output Results (2026).

Based on the table, the Durbin–Watson value obtained is 1.472333, which is between -2 and +2. Therefore, it can be concluded that this model does not experience autocorrelation.

Coefficient Of Determination Test

Table 5 Results of Coefficient Of Determination Test

Root MSE	**11.92883**	**R-squared**	**0.322408**
Mean dependent var	257.8219	Adjusted R-squared	0.303231
S.D. dependent var	441.5319	S.E. of regression	12.15182
Akaike info criterion	6.924782	Sum squared resid	15652.67
Schwarz criterion	7.022981	Log likelihood	-376.8630
Hannan-Quinn criter.	6.964612	F-statistic	16.81212
Durbin-Watson stat	1.472333	Prob(F-statistic)	0.000000

Source: E-views 12 Output Results (2026).

Based on the table, the Adjusted R squared value is 0.303231 or 30.32%. This result indicates that the variables audit tenure, audit committee gender, operational complexity, and the interaction variables are able to explain 30.32% of the variation in audit report lag. Meanwhile, the remaining 69.68% (100% - 30.32% = 69.68%) is explained by other factors outside of this research model that were not included in this study.

Hypothesis Testing
Simultaneous Test (F)

Table 6 Results of Simultaneous Test (F)

Root MSE	11.92883	R-squared	0.322408
Mean dependent var	257.8219	Adjusted R-squared	0.303231
S.D. dependent var	441.5319	S.E. of regression	12.15182
Akaike info criterion	6.924782	Sum squared resid	15652.67
Schwarz criterion	7.022981	Log likelihood	-376.8630
Hannan-Quinn criter.	6.964612	F-statistic	16.81212
Durbin-Watson stat	1.472333	Prob(F-statistic)	0.000000

Source: E-views 12 Output Results (2026).

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The probability value (F-statistic) is 0.000000, which is less than 0.05. Thus, it can be concluded that audit tenure, audit committee gender, and operational complexity simultaneously have an effect on audit report lag.

Partial Test (t)

Table 7 Results of Partial Test (t)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	88.29352	0.686343	128.6434	0.0000
AT	-0.973052	0.176125	-5.524779	0.0000
GKA	0.001303	0.007146	0.182392	0.8556
KO	-0.001426	0.064901	-0.021967	0.9825

Source: E-views 12 Output Results (2026).

The test results show that audit tenure has an effect on audit report lag, while audit committee gender and operational complexity do not have an effect on audit report lag.

DISCUSSION

The Influence of Audit Tenure, Audit Committee Gender, and Operational Complexity on Audit Report Lag

The results of the F-test indicate that audit tenure, audit committee gender, and operational complexity collectively have an effect on audit report lag. These three factors are related to the audit process, which ultimately can affect the amount of time auditors need to complete the examination of financial statements. The longer the auditor's relationship with the company, the better the auditor's understanding of the company's characteristics and conditions. This can help auditors carry out the audit process more effectively and efficiently (Nurjanah et al., 2022). The presence of women on the audit committee can enhance the effectiveness of oversight because women tend to be more thorough in decision-making and more considerate of potential risks (Bella & Budiantoro, 2023). The higher the complexity of a company, the broader the scope of the audit that must be performed by the auditor. A large number of operational activities, transactions, and subsidiaries require auditors to spend more time reviewing the company's financial statements (Daniyah & Fitriyana, 2026).

The Influence of Audit Tenure on Audit Report Lag

The results of the t-test indicate that audit tenure has an effect on audit report lag. A longer engagement relationship can help auditors better understand the characteristics and business conditions of the company, allowing the audit process to be carried out

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more effectively and the examination to be completed more quickly. This finding is consistent with the research of (Nurjanah et al., 2022) which states that audit tenure affects audit report lag. This result is also supported by (Priscilia & Putri, 2025) who found that audit tenure has an effect on audit report lag.

The Influence of Audit Committee Gender on Audit Report Lag

The results of the t-test show that audit committee gender does not have an effect on audit report lag. The proportion of women on the audit committee does not determine the length of time required by the independent auditor to complete the examination of financial statements. The number of female members on the audit committee does not affect the length of the audit report lag. This finding is in line with the research of (Wandrianto et al., 2021) which states that audit committee gender does not have an effect on audit report lag. This result is also supported by (Atmafidea & Syarief, 2022) who found that audit committee gender does not affect audit report lag.

The Influence of Operational Complexity on Audit Report Lag

The results of the t-test indicate that operational complexity does not have an effect on audit report lag. The presence or absence of subsidiaries owned by the company is not a factor that hinders auditors in carrying out the audit process, so the existence of subsidiaries does not lead to a longer audit report lag. This finding is consistent with the research of (Atmafidea & Syarief, 2022) which states that operational complexity does not have an effect on audit report lag. This result is also supported by (Balqis & NR, 2023) who found that operational complexity does not affect audit report lag.

CONCLUSION AND RECOMMENDATIONS

Conclusion

Based on the results of the data analysis, the following conclusions can be drawn:

1. Audit tenure, audit committee gender, and operational complexity influence audit report lag.
2. Partially, audit tenure has a negative effect on audit report lag.
3. Partially, audit committee gender has no significant effect on audit report lag.
4. Partially, operational complexity has no significant effect on audit report lag.

Research Limitations

This study uses a sample consisting solely of companies in the transportation and logistics sector listed on the Indonesia Stock Exchange for the 2021–2025 period; therefore, the findings cannot be generalized to other industrial sectors.

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1. This study employs only audit tenure, audit committee gender, and operational complexity as independent variables; other factors that may influence audit report lag are excluded from the research model.

Recommendations

2. For Future Researchers: It is recommended to explore different sectors and time periods, and to incorporate additional variables—such as the length of time since listing, institutional ownership, firm size, the size of the audit firm (KAP), and financial distress.
3. For Companies: It is advised to improve the timeliness of financial statement preparation by ensuring the completeness of audit documentation, fostering effective coordination with auditors, and evaluating the financial reporting process.
4. For Investors: It is suggested to take into account the timeliness of financial reporting, the company's financial condition, and its overall performance when making investment decisions.

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