ABSTRAK

Penelitian kuantitatif berbasis Teori Agen ini menguji pengaruh efektivitas komite audit dan *audit fee* terhadap *audit report lag*, dengan kualitas audit sebagai variabel moderasi pada 64 perusahaan sektor energi di BEI (2021–2024). Hasil analisis regresi linier berganda dan *Moderated Regression Analysis* (MRA) menunjukkan bahwa secara parsial, efektivitas komite audit dan biaya audit tidak berpengaruh signifikan, dan kualitas audit gagal memoderasi efek komite audit. Namun, kualitas audit terbukti signifikan memoderasi pengaruh biaya audit terhadap keterlambatan laporan audit. Dengan nilai koefisien determinasi (R^2) sebesar 23,3%, model ini menjelaskan sebagian fenomena, sementara 76,7% sisanya dipengaruhi faktor lain. Oleh karena itu, peneliti selanjutnya disarankan untuk mengeksplorasi variabel independen alternatif seperti kepemilikan manajerial atau spesialisasi industri auditor demi hasil yang lebih komprehensif.

Kata kunci: *Audit report lag*, Efektivitas Komite Audit, *Audit fee*, Kualitas Audit.

ABSTRACT

This quantitative study based on Agency Theory examines the effects of audit committee effectiveness and audit fees on audit report lag, with audit quality as a moderating variable, across 64 energy sector companies listed on the Indonesia Stock Exchange (2021–2024). Results from multiple linear regression and Moderated Regression Analysis (MRA) indicate that, in isolation, audit committee effectiveness and audit fees do not have a significant effect, and audit quality fails to moderate the effect of the audit committee. However, audit quality was found to significantly moderate the effect of audit fees on audit report lag. With a coefficient of determination (R^2) of 23.3%, this model explains part of the phenomenon, while the remaining 76.7% is influenced by other factors. Therefore, future researchers are advised to explore alternative independent variables such as managerial ownership or auditor industry specialization for more comprehensive results.

Keywords: Audit report lag, Audit Committee Effectiveness, Audit fee, Audit Quality.