ABSTRAK

Studi berikut bertujuan guna menguji dan mendapatkan bukti empiris pengaruh *Auditor Switching*, Kualitas Audit, *Audit Tenure*, terhadap *Audit Report Lag* sektor manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2020-2024. Metode studi yang diterapkan pada studi berikut adalah metode kuantitatif. Teknik analisis data yang digunakan pada studi berikut ialah uji regresi berganda dan uji hipotesis menggunakan SPSS versi 26. Hasil studi memaparkan bahwasanya *Auditor Switching* dan *Audit Tenure* berpengaruh signifikan terhadap *Audit Report Lag* sektor manufaktur. Namun Kualitas Audit tidak berpengaruh signifikan terhadap *Audit Report Lag* sektor manufaktur.

Kata Kunci : *Audit Report Lag*, *Auditor Switching*, *Audit Tenure*, Kualitas Audit

ABSTRACT

The following study aims to test and obtain empirical evidence of the influence of Auditor Switching, Audit Quality, and Audit Tenure on Audit Report Lag in the manufacturing sector listed on the Indonesia Stock Exchange for the 2020-2024 period. The study employs a quantitative method. The data analysis techniques used in this study are multiple regression and hypothesis testing using SPSS version 26. The findings of this study reveal that Auditor Switching and Audit Tenure significantly affect Audit Report Lag in the manufacturing sector. In contrast, Audit Quality does not have a significant effect on Audit Report Lag in the manufacturing sector.

Keywords : *Audit Report Lag, Auditor Switching, Audit Tenure, Audit Quality*