

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *investment opportunity*, opini audit, dan *financial distress* terhadap *audit report lag* pada perusahaan sektor infrastruktur yang terdaftar di Bursa Efek Indonesia periode 2021–2024. *Audit report lag* merupakan indikator penting dalam menilai ketepatan waktu penyampaian laporan keuangan yang telah diaudit. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linear berganda dan data sekunder berupa laporan keuangan tahunan yang diperoleh dari Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel akhir sebanyak 122 observasi setelah dilakukan penghapusan data *outlier*. Hasil penelitian menunjukkan bahwa *investment opportunity* dan opini audit tidak berpengaruh signifikan terhadap *audit report lag*, sedangkan *financial distress* berpengaruh signifikan terhadap *audit report lag*, di mana perusahaan yang mengalami tekanan keuangan cenderung memiliki waktu penyelesaian audit yang lebih lama.

**Kata kunci:** *audit report lag*, *investment opportunity*, opini audit, *financial distress*



## ABSTRACT

*This study aims to examine the effect of investment opportunity, audit opinion, and financial distress on audit report lag in infrastructure sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. Audit report lag is an important indicator in assessing the timeliness of audited financial statement submission. This study employs a quantitative approach using multiple linear regression analysis with secondary data obtained from annual financial reports published by the Indonesia Stock Exchange. The sampling technique used is purposive sampling, resulting in a final sample of 122 observations after outlier elimination. The results show that investment opportunity and audit opinion do not have a significant effect on audit report lag, while financial distress has a significant effect on audit report lag, indicating that companies experiencing financial difficulties tend to have longer audit completion times.*

**Keyword:** *audit report lag, investment opportunity, audit opinion, financial distress*

