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# Auditor Reputation, Complexity, Auditor Switching, and Audit Tenure Effects on Audit Report Lag, with Auditor Gender as Moderator

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### ABSTRACT

*This research aims to determine the effect of auditor reputation, company operational complexity, auditor switching, and audit tenure on audit report lag with auditor gender as a moderating variable. This research uses a quantitative approach with a research population of consumer cyclical sector companies listed on the Indonesia Stock Exchange for the period 2021-2024. The analytical method used is moderated regression analysis (MRA) on panel data, using Eviews 12. The research results show that auditor switching has a positive effect on audit report lag. However, auditor reputation, company operational complexity, and audit tenure do not affect audit report lag. Meanwhile, auditor gender does not moderate the effects of the independent variables on the audit report. This study presents essential implications for regulators, companies, and audit practitioners. First, auditor switching significantly increases audit report lag, highlighting the need for strategic planning in transitions. Second, the minimal impact of auditor reputation, operational complexity, and tenure confirms that audit efficiency is largely driven by standardized procedures, advanced technology, and strong quality control systems. Lastly, the absence of a moderating effect of auditor gender indicates that professional standards and training effectively minimize behavioral differences. This study offers originality by demonstrating that, within a highly standardized audit environment, auditor switching remains the only significant determinant of audit report lag, while auditor gender does not function as a moderating factor, thereby challenging both agency theory and social role theory assumptions in the context of modern auditing practices.*

## 1. INTRODUCTION

The requirement for the timely submission of financial reports is explicitly stipulated in the Financial Services Authority Regulation of the Republic of Indonesia Number 14/POJK.04/2022 concerning the Submission of Periodic Financial Reports by Issuers or Public Companies. This regulation mandates that the annual financial report be submitted to the Financial Services Authority and disclosed to the public no later than the end of the third month following the annual financial report date. (The Financial Services Authority (OJK), 2022).

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Despite clear regulations governing financial reporting deadlines, empirical evidence shows that issuers persistently violate these provisions. According to data from the Indonesia Stock Exchange, 128 out of 992 (12.9%) listed companies and securities failed to submit their audited annual financial reports for the period ending December 31, 2024, on time. (Indonesia Stock Exchange (IDX), 2025). These delays were predominantly observed in three key sectors: the consumer cyclicals sector (30 companies), the consumer non-cyclicals sector (17 companies), and the properties & real estate sector (16 companies).

Delays in submitting audited financial statements have also been a recurring issue in previous years. For the annual reporting period ending December 31, 2023, 14.3% (129 out of 902) of listed companies missed the submission deadline. (Indonesia Stock Exchange (IDX), 2024). A parallel pattern was evident in 2022, with 17.4% (143 of 821) companies reporting late. (Ramadhani, 2023; Timorria, 2023). Similarly, in 2021, 11.9% (91 out of 759) issuers failed to comply with the stipulated deadline. (Indonesia Stock Exchange (IDX), 2022). The consistently high number of issuers unable to file their audited financial statements on schedule points to significant and ongoing systemic challenges in ensuring timely financial reporting among public companies. Delays in submitting financial statements can be attributed to the audit process, as the time auditors require to complete their examination varies across companies (Sunarsih et al., 2021). This complexity in the audit procedure is inherent and unavoidable, given the auditor's responsibility to produce an accurate audit report in accordance with prevailing auditing standards. Consequently, the audit must be conducted meticulously and in detail, involving careful planning and the gathering of sufficient evidence. At the same time, the audit must be conducted promptly to ensure the data presented remains relevant and useful for decision-making (Fadhlan & Romaisyah, 2020).

This phenomenon is known as audit report lag, the time gap between the fiscal year-end date and the issuance date of the audit report. (Oh & Jeon, 2022). The delay in audit reports tends to be prolonged when auditors identify high risks in a client, as this situation requires expanded testing and more in-depth analytical procedures. (Al-Ebel et al., 2020). For issuers, delayed financial reporting not only diminishes the relevance and usefulness of the financial information but can also result in significant drawbacks, including sanctions imposed by regulators. Prior research examining the influence of auditor reputation, company operational complexity, auditor switching, audit tenure, and auditor gender on audit report lag has yielded inconsistent findings. For instance, while studies by Wati et al. (2024) and Annisa et al. (2022) demonstrated that auditor reputation shortens the audit report lag, another study by Juliardi et al. (2021) found the opposite effect. Conversely, research by Amartavia & Effendi (2022) and Harelya & Nelvirita (2023) concluded that auditor reputation has no significant impact on the audit report lag.

Similarly, inconsistent findings are observed in studies examining the impact of a company's operational complexity on audit report lag. Research by Herawaty & Nugraha (2023) and Sari & Sujana (2021) indicates that operational complexity can prolong the audit report lag. In contrast, studies by Silvia & Wardhani (2021) and Napisah & Soeparyono (2024) found no significant relationship between a company's operational complexity and the audit report lag. Likewise, findings regarding the impact of auditor switching on audit report lag remain divided. Research conducted by Neyza & Susilowati (2024) and Rezi et al. (2022) revealed that auditor switching can lengthen the audit report lag. Conversely, these findings contrast with studies by Zanra & Zubir (2023) and Tomasila & Pangaribuan (2023), which concluded that auditor switching does not significantly influence the audit report lag. A parallel lack of consensus is evident in research investigating the influence of audit tenure on audit report lag. Studies by Rahmah et al. (2023) and Amartavia & Effendi (2022) posit that a longer audit tenure extends the audit report lag. Conversely, research by Abouelela et al. (2025) and Nurjanah et al. (2022) suggests the opposite relationship, indicating that a longer tenure actually shortens the lag. Furthermore, divergent findings are presented in studies by Pradipta & Zalukhu (2020) and Farumi et al. (2023), which concluded that audit tenure has no significant effect on the audit report lag. Auditor gender is a compelling

moderator of the relationship between independent variables and audit report lag. During audit engagements, female auditors tend to spend more time compared to their male counterparts. This is attributed to the characteristic of female auditors being more risk-averse, leading them to exert greater effort to minimize the potential for fraud, error, and misstatements in financial reports. (Ocak & Özden, 2018). Previous research has also explored how auditor gender differences can influence the length of the audit report lag. A study by (Ocak & Özden, 2018) found that female auditors tend to prolong the audit report lag. However, this finding contradicts the results of a study by Febrianingrum et al. (2023), which stated that auditor gender has no significant influence on the audit report lag.

This study builds on and extends previous research in this area. The key distinction is its comprehensive approach, which considers both auditor and company characteristics and the auditor-client relationship. These three factors interact to determine audit report lag. The research objectives are: (1) How does auditor reputation influence timeliness? (2) How do operational complexity, auditor switching, and tenure affect audit report lag? (3) Does auditor gender moderate the link between reputation and audit report lag? (4) Does auditor gender strengthen the impact of operational complexity and auditor switching on lag? (5) Does auditor gender mitigate the effect of audit tenure on lag?

## 2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### Agency Theory

According to Ross (1973), an agency relationship is formed when one party (the agent) acts on behalf of, represents, or makes decisions for another party (the principal). However, this delegation of authority can lead to agency problems, in which agents tend to act in their own self-interest, often at odds with the principal's interests. These agency conflicts arise from differences in the information available to management and owners, known as information asymmetry. (Chrystalia et al., 2024). According to Budisantoso et al. (2024) The presence of an independent party is important to reduce agency conflicts. In this regard, an auditor conducting an audit can help reduce conflict by assessing the fairness of financial statements. The existence of an audit can align the interests of managers (agents) and shareholders (principals) (Jensen & Meckling, 1976). In this context, the period is from the closing of the books to the issuance of the independent auditor's report. Therefore, to be useful for decision-making, the reliability of financial statements must first be evaluated by an independent auditor. The required period reflects what is needed to reduce information asymmetry.

### Social Role Theory

Social role theory states that behavioral differences between men and women are caused by the different social roles assigned to them. (Eagly, 1987). In the context of the auditing profession, this theory is relevant for analyzing how gender role stereotypes can influence an auditor's approach in carrying out their duties. These behavioral differences can impact the efficiency and effectiveness of the audit process, including the planning stage, the implementation of procedures, the evaluation of evidence, and the completion of the audit report, which may subsequently influence audit report lag. Thus, social role theory provides a conceptual framework for understanding how the social construction of gender interacts with professional practices in determining the timeliness of audit reporting.

### Auditor Reputation and Audit Report Lag

In agency theory, information asymmetry between the principal (shareholders) and the agent (management) gives rise to agency costs. Auditing serves as a solution to this problem, where selecting a reputable auditor becomes a key strategy. According to Saputri et al. (2021) Public accounting firms affiliated with Big Four firms have advantages, including access to high-quality resources such as advanced technology and specialized professional staff. These advantages will accelerate the principal's access to reliable information, reflected in a shorter audit report lag.

Consistent with this explanation, research results by Wati et al. (2024) and Annisa et al. (2022) found that auditor reputation negatively influences audit report lag. Based on the above explanation, the hypothesis is formulated as follows:

**H1:** Auditor reputation negatively and significantly influences audit report lag

### **Company Operational Complexity and Audit Report Lag**

Companies with complex operations amplify information asymmetry between principals and agents. This condition makes it more challenging to monitor and understand company performance. To address this, the role of audit becomes increasingly crucial. However, this complexity actually leads to a longer lag in the issuance of audit reports.

From a management perspective, preparing consolidated financial statements takes longer as the number of subsidiaries to be integrated increases. Meanwhile, from the auditor's perspective, auditors are responsible for examining each subsidiary's financial statements before conducting the audit of the parent company's financial statements. (Herawaty & Nugraha, 2023). Thus, this increase in audit report lag is a consequence of more intensive monitoring efforts for complex companies, as evidenced in various studies. This aligns with research conducted by Herawaty & Nugraha (2023) and Sari & Sujana (2021), which found that company operational complexity has a positive relationship with audit report lag. Based on the above explanation, the hypothesis is formulated as follows:

**H2:** Company operational complexity has a positive and significant influence on audit report lag

### **Auditor Switching and Audit Report Lag**

An auditor switch can require the new auditor to spend more time understanding the client's business characteristics and associated risks. According to Neyza & Susilowati (2024) Delays in submitting audited reports can occur because a new auditor needs significant time to adapt to the client's environment. From an agency theory perspective, at the beginning of an engagement, an auditor switch can increase information asymmetry due to a lack of understanding of the client's business, necessitating a learning phase for the new auditor. During this learning phase, the new auditor must perform additional audit procedures to gain sufficient understanding. This can increase audit report lag as the new auditor works to understand the client's business environment and internal control systems, and to mitigate audit risk. Consistent with this, research by Rezi et al. (2022) and Neyza & Susilowati (2024) found that auditor switching has a positive influence on audit report lag. Based on the above explanation, the hypothesis is formulated as follows:

**H3:** Auditor switching has a positive and significant influence on audit report lag

### **Audit Tenure and Audit Report Lag**

Excessively long audit tenure can exacerbate agency problems and increase audit report lag (ARL). This occurs because a long tenure can create a familiarity threat, impairing auditor independence and objectivity. This aligns with the study by Tampubolon & Siagian (2020), which states that auditor independence can be compromised when friendly relations and emotional bonds with the audited party form over a prolonged audit tenure. From a business perspective, long audit tenure indeed represents a source of income for the auditor and the public accounting firm. However, this situation makes the auditor and the firm dependent on the client, which can impair auditor independence and encourage the auditor to accommodate the client's interests to maintain the engagement contract's continuity. (Kosasih & Arfianti, 2020). This impairment of independence increases audit risk, leading to protracted processes of revising and discussing audit findings, and potentially delaying reporting. Consequently, the entire audit process takes longer, thereby increasing the audit report lag. This is consistent with research by Tampubolon & Siagian (2020) and Amartavia & Effendi (2022), which states that audit tenure positively influences audit report lag. Based on the above explanation, the hypothesis is formulated as follows:

**H4:** Audit tenure has a positive and significant influence on audit report lag

**Auditor Gender Moderates the Influence of Auditor Reputation on Audit Report Lag**

Social role theory states that the distribution of different social roles between men and women creates behavioral disparities that influence how they perform their professional duties. In the context of auditing, female auditors tend to be more risk-averse, investing more time in audit execution than male auditors to minimize the risk of fraud, errors, and misstatements in financial reports. (Ocak & Özden, 2018). This characteristic can reduce the benefits of the various advantages held by reputable auditors in completing the audit process more efficiently. Thus, the negative influence of auditor reputation on audit report lag can be weakened if a female auditor audits the company. Based on the above explanation, the hypothesis is formulated as follows:

**H5:** Auditor gender weakens the negative influence of auditor reputation on audit report lag.

**Auditor Gender Moderates the Influence of Company Operational Complexity on Audit Report Lag**

Social role theory explains that the differences in behavioral patterns between men and women stem from distinct societal role divisions. Women tend to exhibit risk-averse, cautious behavior. (Ocak & Özden, 2018). When auditing a complex company, this characteristic can lengthen the time to the audit report. This is due to the magnitude of emerging risks, which leads female auditors to spend more time completing the audit process. Therefore, the positive association between company operational complexity and audit report lag is stronger for female auditors. Based on the above explanation, the hypothesis is formulated as follows:

**H6:** Auditor gender strengthens the positive association between company operational complexity and audit report lag

**Auditor Gender Moderates the Influence of Auditor Switching on Audit Report Lag**

Female auditors tend to be more risk-averse and cautious compared to male auditors. (Ocak & Özden, 2018). From the perspective of social role theory, this behavioral difference stems from distinct distributions of social roles. When an auditor switch occurs, this attitude drives them to perform additional audit procedures and gather more detailed information to understand the client better. This more cautious approach requires a more extended adaptation period, thereby strengthening the positive influence of auditor switching on audit report lag. Based on the above explanation, the hypothesis is formulated as follows:

**H7:** Auditor gender strengthens the positive influence of auditor switching on audit report lag

**Gender Auditor Moderates the Influence of Audit Tenure on Audit Report Lag**

Social role theory holds that differences in attitudes between men and women stem from unequal social role divisions. According to (Ocak & Özden, 2018) The more cautious characteristics of female auditors lead to longer audit times to prevent fraud and errors. This attitude encourages them to maintain professionalism and independence, even when their public accounting firm has maintained a long-term relationship with the client. These characteristics enable female auditors to detect problems earlier and carry out adequate audit procedures, thereby actually weakening the positive influence of audit tenure on audit report lag. Based on this explanation, the following hypothesis is formulated:

**H8:** Auditor gender weakens the positive influence of audit tenure on audit report lag

**3. RESEARCH METHOD**

This study adopts a quantitative approach, with the research entities being companies in the consumer cyclical sector listed on the Indonesia Stock Exchange for the period 2021 to 2024. The sampling in this study uses a purposive sampling approach. The total sample that meets the criteria is 356 observations. The data used in this research are panel data, sourced from secondary data obtained from the official website of the Indonesia Stock Exchange

(www.idx.co.id) and the official company websites. This research uses EViews 12 for data analysis.

**Table 1**  
**Variable Definitions and Measurement**

Variable	Definition	Indicator / Measurement
<b>Audit Report Lag (ARL)</b>	Audit report lag is the time between the fiscal year-end date and the issuance date of the audit report (Oh & Jeon, 2022).	ARL = Audit Report Date – Fiscal Year End Date (Oh & Jeon, 2022).
<b>Auditor Reputation (REP)</b>	Auditor reputation is the level of public trust given to an auditor (Wulandari & Barokah, 2022).	A value of 1 if the company is audited by a Big Four firm, 0 if audited by a non-Big Four firm (Wulandari & Barokah, 2022).
<b>Company Operational Complexity (KOMP)</b>	Complex business operations are indicated by the number of subsidiary entities under the parent company (Sari & Sujana, 2021).	Operational Complexity = $\sum$ Number of Subsidiaries Napisah & Soeparyono (2024).
<b>Auditor Switching (SWITCH)</b>	Auditor switching is the termination of a company's relationship with its former auditor and the subsequent appointment of a new auditor (Rezi et al., 2022).	A value of 1 if auditor switching occurs, 0 if there is no switching (Rezi et al., 2022).
<b>Audit Tenure (TEN)</b>	Audit tenure, or audit engagement period, is the duration of the contract for a financial statement examination between a public accounting firm (KAP) and the auditee (Chu et al., 2024).	Engagements with a duration > 3 years are assigned a value of 1; those $\leq$ 3 years are assigned a value of 0 (Abouelela et al., 2025; Mayling & Prasetyo, 2020).
<b>Auditor Gender (GEN)</b>	Gender is an individual factor that influences a person's work attitude (Ardianingsih & Langelo, 2022).	A value of 1 indicates an audit signed by a female audit partner, and 0 indicates a male audit partner (Ardianingsih & Langelo, 2022).

Source: Processed secondary data (2026)

#### 4. RESULTS

**Table 2**  
**Descriptive Statistical Analysis Results**

Statistics	Audit Report Lag (Y)	Auditor Reputation (X1)	Company Operational Complexity (X2)	Auditor Switching (X3)	Audit Tenure (X4)	Auditor Gender (Z)
<b>Mean</b>	94.46	0.21	11.37	0.42	0.66	0.11
<b>Median</b>	87.00	0.00	4.00	0.00	1.00	0.00

<b>Maximum</b>	430.00	1.00	133.00	1.00	1.00	1.00
<b>Minimum</b>	28.00	0.00	0.00	0.00	0.00	0.00
<b>Std. Dev.</b>	36.04	0.41	20.15	0.49	0.48	0.31
<b>Sum</b>	33629.00	75.00	4049.00	149.00	234.00	38.00
<b>Observations</b>	356	356	356	356	356	356

Source: Processed secondary data (2026)

According to Table 2, the shortest audit report lag was 28 days, recorded for PT Pembangunan Jaya Ancol Tbk (PJAA) in 2024. On the other hand, the longest audit report lag of 430 days was found for PT Bukit Uluwatu Villa Tbk (BUVA) in 2021. Out of the sample, 75 (21%) financial statements were audited using the services of a Big Four auditor, while non-Big Four auditors audited 281 (79%) of the financial statements in the sample. Regarding corporate structure, PT Mitra Adiperkasa Tbk (MAPI) in 2024 had the highest number of subsidiaries, namely 133, while 42 other samples reported having none. Furthermore, 207 (58%) samples were still audited by the same auditor as the previous year, while 149 (42%) samples experienced an auditor switch for the financial statement audit. In terms of engagement duration, 234 (66%) samples had a tenure of more than 3 years, while the remaining 122 (34%) had a tenure of 3 years or less. Male auditors audited the majority of the samples (318, 89%), and the remaining 38 (11%) were audited by female auditors.

### Panel Data Regression Model Selection Chow Test

**Table 3**  
**Chow Test Results**

Effects Test	Statistic	d.f.	Prob.
Cross-section F	3.063519	(88, 258)	0.0000
Cross-section Chi-square	254.667917	88	0.0000

Source: Processed secondary data. (2026)

The results of the Chow test show a cross-section F-statistic probability value of 0.0000 < 0.05. Therefore, the Fixed Effect Model is determined to be the best model to use compared to the Common Effect Model.

**Table 4**  
**Hausman Test Results**

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	19.880525	9	0.0187

Source: Processed secondary data.2026)

Based on the Hausman test, the probability value of the Chi-Sq. Statistic is 0.0187 < 0.05. This result indicates that the Fixed Effect Model is the best choice compared to the Random Effect Model. The results of both the Chow and Hausman tests confirm the Fixed Effect Model as the best model for this study. Therefore, it is not necessary to proceed with the Lagrange Multiplier test.

**Table 5**  
**Fixed Effect Model (FEM) Test Results**

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	83.95331	9.671948	8.680082	0.0000
REP	24.17346	38.00081	0.636130	0.5253
KOMP	0.004099	0.323040	0.012690	0.9899
SWITCH	8.586677	3.561279	2.411122	0.0166
TEN	2.518910	5.601820	0.449659	0.6533
GEN	1.554341	12.92080	0.120298	0.9043

REP_GEN	15.99574	17.20144	0.929907	0.3533
KOMP_GEN	-0.878066	0.604309	-1.453008	0.1474
SWITCH_GEN	-7.466165	11.09112	-0.673166	0.5014
TEN_GEN	9.099813	16.07669	0.566025	0.5719

Source: Processed secondary data (2026)

The moderation regression equation used is as follows:

$$\text{ARL (Y)} = 83.9533 + 24.1735*\text{REP} + 0.0041*\text{KOMP} + 8.5867*\text{SWITCH} + 2.5189*\text{TEN} + 1.5543*\text{GEN} + 15.9957*\text{REP\_GEN} - 0.8781*\text{KOMP\_GEN} - 7.4662*\text{SWITCH\_GEN} + 9.0998*\text{TEN\_GEN}$$

### Simultaneous Test (F-Test) and Coefficient of Determination Test (R<sup>2</sup>)

**Table 6**  
**Simultaneous Test (F-Test) and Coefficient of Determination (R<sup>2</sup>) Results**

Statistic	Value
R-squared	0.548436
Adjusted R-squared	0.378662
S.E. of regression	28.40556
Sum squared resid	208173.9
Log likelihood	-1639.215
F-statistic	3.230388
Prob(F-statistic)	0.000000

Source: Processed secondary data (2026)

The results of the simultaneous test (F-test) show that the F-statistic is 0.000000 < 0.05. This means that the independent variables—auditor reputation, company operational complexity, auditor switching, and audit tenure—and all interaction variables between the moderator variable (auditor gender) and the independent variables simultaneously influence audit report lag. The coefficient of determination test yields an adjusted R-squared value of 0.378662. This value indicates that the variables of auditor reputation, company operational complexity, auditor switching, audit tenure, and the interactions between the independent variables and the moderator variable explain 37.8662% of the variation in the audit report lag variable. Other variables outside the research model explain the remaining 62.1338%.

**Table 7**  
**Partial Test (t-Test) Results**

Variable	Coefficient t	t-Statistic	Prob.	Description
C	83.95331	8.680082	0.0000	
REP	24.17346	0.636130	0.5253	No Significant Influence
KOMP	0.004099	0.012690	0.9899	No Significant Influence
SWITCH	8.586677	2.411122	0.0166	Significant Influence
TEN	2.518910	0.449659	0.6533	No Significant Influence
GEN	1.554341	0.120298	0.9043	No Significant Influence
REP_GEN	15.99574	0.929907	0.3533	No Significant Influence
KOMP_GEN	-0.878066	-1.453008	0.1474	No Significant Influence
SWITCH_GEN	-7.466165	-0.673166	0.5014	No Significant Influence
TEN_GEN	9.099813	0.566025	0.5719	No Significant Influence

Source: Processed secondary data (2026)

### The Influence of Auditor Reputation on Audit Report Lag

Referring to the results of the hypothesis testing conducted earlier, the influence of the auditor reputation variable on audit report lag obtained a probability value of 0.5253 > 0.05.

The test results show that choosing a Big Four or non-Big Four accounting firm does not have a significant impact on the length or timing of the audit report lag, thereby rejecting H1. This means the findings of this study are not in line with agency theory. According to studies by Abdillah et al. (2019) and Amartavia & Effendi (2022) This insignificant result occurs because Big Four public accounting firms prioritize protecting their reputation by maintaining audit quality over speed of completion. Furthermore, in terms of resources and technology, non-Big Four public accounting firms are now comparable to the Big Four, thanks to many non-Big Four firms also partnering with international accounting firms. Additionally, Abdillah et al. (2019) suggest that intense business competition drives all public accounting firms, both Big Four and non-Big Four, to work effectively and efficiently to retain clients, resulting in an insignificant difference in audit report lag between the two. This study's finding contradicts the findings of Wati et al. (2024) and Annisa et al. (2022), who found that auditor reputation can shorten audit report lag, as well as the study by Juliardi et al. (2021), which revealed an increase in audit report lag for audits conducted by reputable auditors.

### **The Influence of Company Operational Complexity on Audit Report Lag**

Based on the results of the earlier hypothesis testing, the influence of the company operational complexity variable on audit report lag has a p-value of 0.9899, which is  $> 0.05$ . This shows that the number of subsidiary entities does not significantly affect the audit report lag, so the second hypothesis (H2) is rejected. Thus, the findings of this study are not in line with agency theory. Nurjanah et al. (2022) propose several factors that, despite their influence on operational complexity, have little effect on audit report lag. First, companies with complex operations tend to choose public accounting firms with greater resources and a credible reputation to audit their financial reports for timely publication. Therefore, in facing challenges due to operational complexity, auditors can adjust resource allocation to keep the audit process on schedule. Second, to complete the audit on schedule, auditors need to design an efficient audit plan, ensure the assigned team has appropriate expertise and qualifications, and allocate adequate personnel. A study by Jannah et al. (2024), which obtained similar findings, reveals that, from the company's side, strategies and expectations have been prepared to expedite the audit process by utilizing internal resources, so operational complexity no longer affects the audit report lag. This finding differs from the findings of studies by Herawaty & Nugraha (2023) and Sari & Sujana (2021), which states that the audit report lag is extended due to the company's high operational complexity.

### **The Influence of Auditor Switching on Audit Report Lag**

Based on the results of the earlier hypothesis testing, the influence of the auditor-switching variable on the audit report lag yielded a p-value of  $0.0166 < 0.05$  and a regression coefficient of 8.586677. This finding confirms the positive influence of auditor switching on audit report lag, thereby accepting the third hypothesis (H3). This result confirms that when an auditor changes, the audit report lag will lengthen. This is due to the new auditor's need for time to understand and adapt to the client's system and environment. Additionally, the requirement for the new auditor to communicate with the previous auditor to gain a deeper understanding can also be time-consuming. This study's findings are consistent with research by Neyza & Susilowati (2024) and Rezi et al. (2022), which both identified a positive impact of auditor switching on audit report lag. The results of this study align with agency theory, which explains the relationship between the agent and the principal, and show that an independent auditor is needed to reduce the potential for agency problems by assessing the fairness of financial statement information. In this context, auditor switching, whether mandatory or voluntary, can increase information asymmetry at the initial stage of the engagement. This is a consequence of the new auditor's efforts to understand the client's business environment and internal control systems, and to undertake audit risk-mitigation efforts. This research finding contrasts with studies by Zandra & Zubir (2023) and Tomasila & Pangaribuan (2023), which found no influence of auditor switching on ARL.

### **The Influence of Audit Tenure on Audit Report Lag**

Referring to the results of the earlier hypothesis testing, the influence of the audit tenure variable on audit report lag has a p-value of 0.6533, which is  $> 0.05$ . This means that whether the engagement between the company and the public accounting firm is new or long-standing does not affect the lengthening or shortening of the audit report lag, thereby rejecting the fourth hypothesis (H4). Therefore, the findings of this study are not in line with agency theory. The lack of a significant impact of audit tenure on audit report lag may be due to public accounting firms' tendency to implement highly standardized audit methodologies and rigorous internal quality control procedures. This standardized approach is designed to ensure a consistent level of efficiency in the audit process, regardless of the engagement duration with the client. Furthermore, regulatory pressure may also minimize room for delays.

The results of this study reinforce the findings of Pradipta & Zalukhu (2020) and Farumi et al. (2023) Regarding the lack of audit tenure's influence on ARL. However, they contradict studies by Rahmah et al. (2023) and Amartavia & Effendi (2022) on the extension of ARL due to audit tenure, and are opposite to studies by Abouelela et al. (2025) and Nurjanah et al. (2022), which instead identifies that audit tenure shortens ARL.

### **The Role of Auditor Gender in Moderating the Influence of Auditor Reputation on Audit Report Lag**

Referring to the results of the earlier hypothesis testing, the influence of auditor gender in moderating the effect of auditor reputation on audit report lag was not significant ( $p = 0.3533 > 0.05$ ). The results indicate that neither male nor female auditors moderate the influence of auditor reputation on audit report lag, thereby rejecting the fifth hypothesis (H5). This means the findings of this study are not in line with social role theory. This outcome is attributed to the fact that both Big Four and non-Big Four public accounting firms have standardized work procedures and guidelines that apply equally to male and female auditors, as dictated by auditing standards and the respective firm's policies. Consequently, these standardized protocols neutralize potential gender-related differences in work behavior.

### **The Role of Auditor Gender in Moderating the Influence of Company Operational Complexity on Audit Report Lag**

Referring to the results of the earlier hypothesis testing, the role of auditor gender in moderating the influence of company operational complexity on ARL was not significant ( $p = 0.1474 > 0.05$ ). Based on the results, neither male nor female auditors can strengthen or weaken the influence of company operational complexity on ARL, thereby rejecting the sixth hypothesis (H6). Therefore, the findings of this study are not in line with social role theory. This is because both male and female auditors have equal access to supporting resources, such as competent teams, additional team members, and technology, which can enhance audit efficiency. Consequently, they can compensate for the challenges posed by a company's operational complexity.

### **The Role of Auditor Gender in Moderating the Influence of Auditor Switching on Audit Report Lag**

Referring to the results of the earlier hypothesis testing, the influence of auditor gender in moderating the effect of auditor switching on audit report lag was not significant ( $p = 0.5014 > 0.05$ ). This means that when an auditor switches, whether the new auditor is male or female does not significantly influence the relationship, and auditor switching prolongs ARL. Therefore, the seventh hypothesis (H7) is rejected. Consequently, the findings of this study are not in line with social role theory. This result indicates that the auditor's gender does not create a substantial difference in the adaptation and learning process during an auditor switch, which could extend the audit report lag. This can occur due to the stringent standardization of audit procedures, objectivity in assessment, and work protocols, which render behavioral differences typically associated with gender irrelevant in impacting ARL during a switch. Furthermore, the evolution of the auditing profession, which prioritizes competence,

experience, and professionalism, results in both male and female auditors possessing relatively similar capabilities to handle the challenges posed by an auditor switch.

### **The Role of Auditor Gender in Moderating the Influence of Audit Tenure on Audit Report Lag**

Referring to the results of the earlier hypothesis testing, the influence of auditor gender in moderating the effect of audit tenure on audit report lag was not significant ( $p = 0.5719 > 0.05$ ). This means that the gender characteristics of the auditor do not affect the strength or weakness of the influence of audit tenure on audit report lag, leading to the rejection of the eighth hypothesis (H8). Consequently, the findings of this study are not in line with social role theory. This result indicates that the implementation of highly standardized audit methodologies and strict internal quality control procedures applies equally to both male and female auditors. Therefore, in the context of long- or short-term engagements between clients and public accounting firms, behavioral differences typically associated with gender no longer significantly influence audit report lag.

## **5. CONCLUSION**

This study examined the extent to which auditor reputation, company operational complexity, auditor switching, and audit tenure influence ARL, with auditor gender as a moderating variable, among issuers in the consumer cyclical sector listed on the Indonesia Stock Exchange for the 2021-2024 period. Based on the hypothesis testing results, auditor switching has a positive effect on audit report lag, whereas auditor reputation, company operational complexity, and audit tenure do not. The test results also show that auditor gender does not moderate the influence of all independent variables on audit report lag. This research is expected to contribute to the audit literature by providing a comprehensive overview and identifying determinants of audit report lag for companies in the consumer cyclical sector on the IDX. For future research, it is recommended to add other independent variables, such as audit fees, audit quality, or loss conditions. Furthermore, the sample scope could be expanded by extending the research period or including all sectors on the IDX as the research object.

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