## *ABSTRACT*

*Primary consumer goods companies listed on the Indonesian Stock Exchange (IDX) include companies that produce or distribute goods or services to consumers but for primary interests. Public companies are required to provide audited financial statements to the public promptly. The audit report lag is the amount of time it takes the auditor to complete the audit of the annual financial statements.*

*The purpose of this study is to reveal the effect of institutional ownership, gender diversity, and audit tenure on audit report lag in consumer non-cyclicals sector companies listed on the Indonesian Stock Exchange in 2017-2021 simultaneously or partially.*

*The population in this study is the consumer non-cyclicals sector companies listed on the Indonesian Stock Exchange (IDX) in 2017-2021. The sampling technique used was purposive sampling. The number of samples used in this study was 290 samples consisting of 58 companies with study period of 5 years. The data analysis method uses panel data regression analysis using Eviews 12 software by carrying out several stages of testing.*

*The results of this study show that institutional ownership, gender diversity, and audit tenure have a simultaneous effect on audit report lag. Partially, institutional ownership has a significant negative effect on audit report lag. Meanwhile, gender diversity and audit tenure have no effect on audit report lag.*

*This research is expected to be a source of information on the factors of the audit report lag. In addition, companies must pay attention to the institutional ownership, which can affect of the audit report lag. The researchers' recommendation for further research is to add or use other variables to broaden the factors that can affect audit report lag, as well as to expand the study sample to be able to company-wide access.*



***Keyword****: audit report lag, institutional ownership, gender diversity, audit tenure*