

## ABSTRAK

Auditor merasakan kesulitan serta menghadapi tantangan besar selama Pandemi. Kesulitan tersebut seperti keterbatasan dalam mengakses informasi dan dokumen yang diperlukan untuk melaksanakan audit. Ini termasuk catatan keuangan, kontrak, dan dokumen pendukung lainnya yang mungkin hanya tersedia secara fisik di kantor perusahaan. Kesulitan ini yang dapat mempengaruhi keterlambatan dalam pelaporan hasil audit. Penelitian ini bertujuan untuk mengetahui pengaruh *political connection* terhadap *Audit Report Lag* dan yang dimoderasi *related party transaction*.

Metode penelitian ini adalah jenis penelitian kuantitatif deksriktif. Variabel independen yaitu *political connection* variabel dependen yaitu *Audit Report Lag* dan *Related Party Transaction* sebagai variabel moderasi. Sampel dalam penelitian ini adalah 16 perusahaan pertambangan yang tercatat di Bursa Efek Indonesia periode 2017 sampai dengan 2022 yang telah sesuai dengan yang ditetapkan. Teknik pengumpulan data melalui dokumentasi laporan keuangan perusahaan yang diperoleh melalui laman resmi Bursa Efek Indonesia ([www.IDX.com](http://www.IDX.com)) Data dianalisis menggunakan analisis regresi panel menggunakan Eviews 12.

Hasil penelitian menunjukkan *Political Connections* berpengaruh terhadap *Audit Report Lag* baik sebelum dan setelah pandemi COVID-19. *Related Party Transaction* memoderasi *Political Connection* terhadap *Audit Report Lag* baik sebelum dan setelah pandemi COVID-19. Tidak ada perbedaan hasil dari *Related Party Transacton* memoderasi *Political Connection* terhadap *Audit Report Lag*

sebelum dan setelah pandemi COVID-19, artinya baik sebelum dan setelah pandemi sama-sama menunjukkan pengaruh yang signifikan

**Kata kunci:** *Audit Report Lag, Political Connections, Related Party Transaction.*



## ABSTRACT

Auditors felt difficulties and faced big challenges during the Pandemic. These difficulties include limitations in accessing information and documents needed to carry out audits. This includes financial records, contracts, and other supporting documents that may only be physically available at the company's offices. This difficulty can affect delays in reporting audit results. This research aims to determine the influence of political connections on Audit Report Lag and how it is moderated by related party transactions.

This research method is a type of descriptive quantitative research. The independent variable is political connection, the dependent variable is Audit Report Lag and Related Party Transaction as a moderating variable. The samples in this research were 16 mining companies listed on the Indonesia Stock Exchange for the period 2017 to 2022 which were in accordance with the regulations. Data collection techniques through documentation of company financial reports obtained through the official website of the Indonesia Stock Exchange ([www.IDX.com](http://www.IDX.com)). Data were analyzed using panel regression analysis using Eviews 12.

The research results show that Political Connections has an influence on Audit Report Lag both before and after the COVID-19 pandemic. Related Party Transaction moderates Political Connection on Audit Report Lag both before and after the COVID-19 pandemic. There is no difference in the results of Related Party Transaction moderating Political Connection on Audit Report Lag before

and after the COVID-19 pandemic, meaning that both before and after the pandemic both show a significant influence

**Keywords:** Audit Report Lag, Political Connections, Related Party Transactions.

