

The Influence of Audit Committee Gender and Audit Tenure on Audit Report Lag By Adopting Information Technology as a Moderator

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ABSTRACT

This study aims to analyze the effect of Audit Committee Gender and Audit Tenure on Audit Report Lag, with Information Technology Adoption as a moderator. The research method used is a quantitative associative approach with the research object being companies in the healthcare sector listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period, with a population of 34 companies and a selected sample of 19 companies based on specific criteria. Data analysis in this study utilized descriptive statistical analysis, panel data regression model estimation, classical assumption testing, hypothesis testing, multiple linear regression analysis, and moderated regression analysis (MRA). The tools used for calculations were Microsoft Excel 2019, and E-Views 12 was used for data processing. The results of this study indicate that simultaneously, Audit Committee Gender and Audit Tenure affect Audit Report Lag. Partially, the Gender of the Audit Committee does not effect Audit Report Lag, while Audit Tenure has a effect on Audit Report Lag. Additionally, the moderation variable test shows that Information Technology Adoption does not moderate the effect of Audit Committee Gender on Audit Report Lag. However, Information Technology Adoption does moderate the effect of Audit Tenure on Audit Report Lag.

INTRODUCTION

Audited financial reports serve as a measure of company performance, the results of which are then communicated to all stakeholders as a basis for decision-making. Based on Regulation No. 14/POJK.04/2022, financial reports are Annual reports of issuers or public companies must be submitted to the Financial Services Authority and announced to the public no later than the end of the third month (90 days) after the date of the annual financial report (OJK, 2022). However, in practice, many companies still experience *audit report lag*.

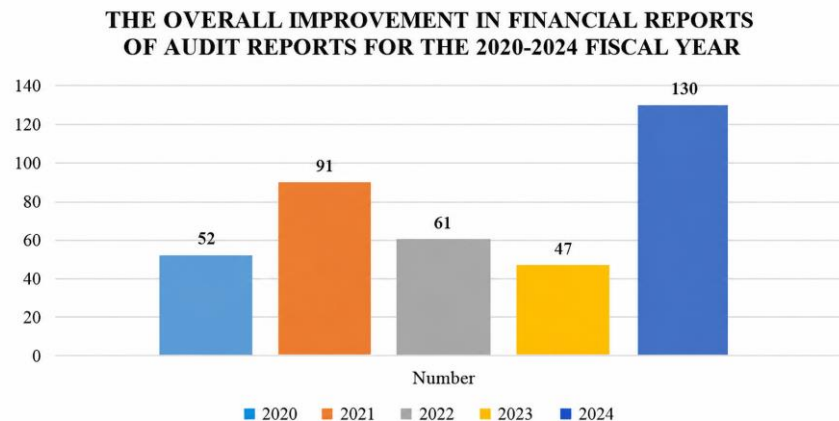


Figure 1 Companies that were late in submitting audited financial reports listed on the IDX in 2020 – 2024

Based on Figure 1 above, the phenomenon of late submission of audited financial reports indicates that the timeliness of financial reporting remains a critical issue for companies listed on the Indonesia Stock Exchange (IDX). Delays in submitting annual financial reports can indicate problems with the financial statements, which can undermine the trust of financial report users, particularly investors and shareholders, as they potentially miss out on timely fundamental company information. Investors generally consider late submission of financial reports to be a negative sign of a company's health (Pritami & Riyadi, 2026).

Audit Report Lag is the length of time taken to complete an audit carried out by the auditor, seen from the difference between the closing date of the financial report year and the date of the audit opinion in the audited financial report (Sunarsih et al., 2021). A longer (Napisah & Soeparyono, 2024) *audit report lag* indicates that the audit completion process takes longer, resulting in delays in the issuance of the audit report. Conversely, if the time span between the closing date and the audit report date is shorter, the audit report can be published more quickly and the company can avoid the risk of sanctions due to late report submission.

The first factor that influences *audit report lag* is the *gender* of the audit committee. refers to the distinguishing characteristics between men and women, which depict type sex biological somebody (Astuti & Nelvirita, 2024) *Gender* diversity on the audit committee is considered important because it plays a role in overseeing the financial reporting process and maintaining the credibility and integrity of the company's financial information. *Women* tend to be meticulous and neat in carrying out their responsibilities, meaning that the presence of women in the audit committee membership is expected to strengthen the effectiveness of management supervision, especially in the process of preparing financial reports so that it will minimize the risk of delays in submitting financial reports which will have an impact on late audit reports or *audit report lag*. (Pritami & Riyadi, 2026). This is in line with research (Astuti & Nelvirita, 2024), (Susandya & Suryandari, 2021) and (Pritami & Riyadi, 2026) state

that *gender of audit committee* influences to *audit report lag* , but not in line with research (Utami & Rani, 2025) results (Wandrianto et al., 2021), (Atmafidea & Syarief, 2022) and (Sartika & Cheisvianny, 2025) stated that *the gender of the audit committee* does not affect *audit report lag*.

The second factor that influences *audit report lag* is *audit tenure* . *Tenure* refers to the length of the engagement between a Public Accounting Firm (KAP) and its clients in providing audit services. The longer an auditor maintains a working relationship with a client, the deeper the auditor's understanding of the client's characteristics and business operations. This allows the auditor to carry out the audit process more effectively and the time required to complete the audit of financial statements will be completed more quickly, thus minimizing the risk of delays (Priscilia & Putri, 2025) in submitting financial statements, which can result in late audit reports or *audit report lag* (Shanti & Kusumawardhany, 2024). This is in line with research (Bhagaskara & Roekhudin, 2023), (Sisdiana & Hariani, 2025) and (Shanti & Kusumawardhany, 2024) states that *audit tenure* has an effect on *audit report lag*. However, this is not in line with research results (Uly & Julianto, 2022), (Yulianingias & Triuwono, 2024) and (Nisa et al., 2025) stated that *audit tenure* does not affect *audit report lag*.

Apart from the factors *gender audit committee* and *audit tenure* , factors others that influence *audit report lag* namely adoption of information technology. According to (Pratikno & Mayangsari, 2022) Adopting information technology is a company's effort to utilize technology to simplify and accelerate its operational business activities. Companies that successfully adopt information technology in their work processes tend to have better data management systems, allowing for faster and more accurate financial reporting. Furthermore, utilizing information technology can also support audit process efficiency, as auditors can more easily access, process, and analyze required data without compromising audit quality, thus minimizing the risk of delays in submitting financial reports, which can lead to late audit reports or *audit report lag*. (Nisa et al., 2025).

In a study conducted by (Nisa et al., 2025) in the financial sector, information technology adoption was placed as a moderating variable (Z). The results of this study indicate that information technology adoption was unable to moderate the relationship between the independent variables tested and *audit report lag*. This finding differs from several other studies that placed information technology as an independent variable (X). This study (Pratikno & Mayangsari, 2022) stated that information technology influences *audit report lag*. In line with this, the study (Widyasari & Arsjah, 2024) stated that the adoption of technological innovation has an influence on *audit report lag*. Meanwhile, different results were shown by other studies. (Putri, 2024) stated that information technology has no effect on *audit report lag*. Based on the differences in the results of these studies, it can be seen that the adoption of information technology tends to show more influence when placed as an independent variable (X). However, when this variable is used as a moderating variable (Z), the results of previous studies in the financial sector indicate that the adoption of information

technology has not been able to strengthen or weaken the relationship between independent variables on *audit report lag*. This condition indicates an inconsistency in the results of previous studies, so the researcher wants to re-examine by placing the adoption of information technology as a moderating variable (Z) in the *healthcare sector* to determine whether the adoption of information technology is able to strengthen or weaken the relationship between audit committee *gender* and *audit tenure* on *audit report lag*. Based on the background and phenomena regarding *audit report lag* and the importance of timeliness of audited annual financial reporting, the author is interested in conducting research with the title "The Effect of Audit Committee Gender and Audit Tenure on Audit Report Lag with the Adoption of Information Technology as a Moderator".

The problem formulation in this study is 5, namely: Is there a simultaneous influence between *the gender* of the audit committee and *audit tenure* on *audit report lag*?. Is there an influence of *the gender* of the audit committee on *audit report lag*?. Is there an influence of *audit tenure* on *audit report lag*?. Is the influence of information technology adoption able to moderate the relationship between *the gender* of the audit committee on *audit report lag*?. Is the influence of information technology adoption able to moderate the relationship between *audit tenure* on *audit report lag*?

The objectives of this study are five: To determine the simultaneous influence of audit committee *gender* and *audit tenure* on *audit report lag*. To determine the influence of audit committee *gender* on *audit report lag*. To determine the influence of *audit tenure* on *audit report lag*. To determine the influence of information technology adoption on the relationship between audit committee *gender* and *audit report lag*. To determine the influence of information technology adoption on the relationship between *audit tenure* on *audit report lag*.

There are 5 hypotheses in this study, namely: H₁ : It is suspected that the Audit Committee Gender and Audit Tenure have a simultaneous effect on Audit Report Lag. H₂ : It is suspected that *the gender* of the Audit Committee has an influence on Audit Report Lag. H₃ : Suspected Audit Tenure has an effect on Audit Report Lag. H₄ : It is suspected that the adoption of Information Technology is able to moderate the relationship between Audit Committee Gender and Audit Report Lag. H₅ : It is suspected that the adoption of Information Technology is able to moderate the relationship between Audit Tenure to Audit Report Lag.

RESEARCH METHODS

This type of research is associative quantitative research, namely research that aims to determine the relationship between two or more variables using measurement instruments for each variable (Sugiyono, 2023). The operational variables used in this study are as follows:

Table 1 Operational variables

Variables	Measurement Indicators	Scale
Dependent Variable (Y)		
<i>Audit Report Lag</i> (Y) (Sunarsih et al., 2021)	<i>Audit Report Lag</i> Lag = Audit Report Date – Fiscal Year Closing Date	Ratio
Independent Variable (X)		
<i>Gender</i> (X1) (Susandya & Suryandari, 2021)	<i>Audit Committee Gender</i> GKA = (Number of Female Audit Committee Members : Number of Audit Committees) x 100%	Ratio
<i>Tenure Audit</i> (X2) (Yulianingtias & Triyuwono, 2024)	<i>Audit Tenure</i> AT = Number 1, First year of the audit engagement period, and the number 1 will be added in the next audit engagement period. If there is a change in Public Accounting Firm (KAP) it will start from number 1 again.	Interval
Moderating Variable (Z)		
<i>Technology Adoption Information</i> (Z) (Nisa et al., 2025)	<i>Adoption of Information Technology</i> Adop = (Number of disclosures made by the company : Total disclosures that should have been made) x 100%	Ratio

Source: Data processed by researchers (2026).

This research uses secondary data, with data collection methods using documentation techniques in the form of annual audited financial reports and annual reports of healthcare companies for 2020-2024, which have been published on the Indonesia Stock Exchange (IDX) and can be obtained through the website www.idx.co.id. Furthermore, these data are variables that are processed using *Microsoft Excel* 2019 and *E-Views* 12 software.

RESULTS AND DISCUSSION

Overview of Research Object

The data used in this study are secondary data in the form of annual audited financial reports and company annual reports. The objects of this study are *healthcare sector companies* listed on the Indonesia Stock Exchange (IDX) in 2020-2024. Data can be calculated and analyzed regarding audit committee *gender*, *audit tenure* and *audit report lag*, and information technology adoption in each company. A total of 19 research samples were obtained, where the sampling technique used a purposive sampling technique which is a non-

random sample selection with certain criteria (Abdullah et al., 2022). The criteria for the companies used as research samples are as follows:

Table 2 *Sample criteria results*

No	Criteria	Does not meet the Criteria	Total
1	Healthcare Sector Companies Listed on the Indonesia Stock Exchange (IDX) in 2024	-	34
2	Healthcare Sector Companies Listed on the Indonesia Stock Exchange (IDX) 2020 - 2024	(14)	20
3	Listed Healthcare Sector Companies on the Indonesia Stock Exchange (BEI) which publishes report finance annual audited in a way in succession during 2020-2024 period	(1)	19
Amount companies that meet criteria (Sample)			19
Number of years of observation			5 years
Total research observations = Number of years of observation x Number of samples			95

Source: Data processed by researchers (2026).

Sample Description

The companies that were samples in this study can be seen in the following table:

Table 3 *of sample companies*

No	Code	Company name
1	DVLA	Darya-Varia Laboratoria Tbk .
2	INAF	Indofarma Tbk .
3	KAEF	Kimia Farma Tbk .
4	KLBF	Kalbe Farma Tbk .
5	BRAND	Merck Tbk .
6	MICA	Family Partners Karyasehat Tbk .
7	PYFA	Pyridam Farma Tbk
8	SAME	Sarana Meditama Metropolitan Tbk
9	SIDO	Muncul Herbal Medicine and Pharmaceutical Industry Tbk
10	SILO	Siloam International Hospitals
11	SRAJ	Prosperous Anugrahjaya Tbk .
12	TSPC	Tempo Scan Pacific Tbk .
13	PRDA	Prodia Widyahusada Tbk .
14	PRIM	Royal Prima Tbk .
15	HEAL	Medikaloka Hermina Tbk .
16	PEHA	Phapros Tbk .

No	Code	Company name
17	IRRA	Itama Ranoraya Tbk .
18	SOHO	Soho Global Health Tbk .
19	CARE	Metro Healthcare Indonesia Tbk

Source: Data processed by researchers (2026).

Descriptive Statistical Analysis

Table 4 Results of descriptive statistical analysis

	LAG	GKA	AT	ADOP
Mean	93.02105	25.17544	2.442105	0.892398
Median	86,000,000	33.33333	2,000,000	1,000,000
Maximum	534,0000	66.66667	5,000,000	1,000,000
Minimum	36,00000	0.000000	1,000,000	0.222222
Std. Dev.	53.91857	24.64221	1.334611	0.172630
Skewness	6.081126	0.426050	0.502633	-1.609750
Kurtosis	48.78086	1.942293	2.048347	4.954163
Jarque-Bera	8881.739	7.302414	7.584968	56.14471
Probability	0.000000	0.025960	0.022540	0.000000
Sum	8837,000	2391.667	232,0000	84.77778
Sum Sq. Dev.	273278.0	57080.41	167.4316	2.801300
Observations	95	95	95	95

Source: Data processed by researchers (2026).

Based on table 4 above, it can be concluded that the descriptive of each variable is: as follows:

The dependent variable, namely *the audit report lag* (LAG), obtained an average value (mean) of 93.02105 days. This indicates that in general companies require approximately three months to complete audit reports after the closing of the fiscal year. The maximum value is known to be 534 days experienced by the company Kimia Farma Tbk, (KAEF) and the minimum value is 36 days in the company Industri Jamu dan Pharmaceutical Sido Muncul Tbk, (SIDO). The standard deviation value or Std. Dev. of 53.91857 is smaller than the average value (mean) of 93.02105. This indicates that the LAG is homogeneous, meaning the level of data distribution is relatively small or not too far from the average value.

The first independent variable, *gender* audit committee (GKA), obtained a mean value of 25.17544 , with a maximum value of 66.66667 and a minimum value of 0.000000 . This indicates that there are companies that do not have *women* on the audit committee, while some other companies have a relatively high proportion of *women* on the audit committee . The standard deviation value or Std. Dev. of 24.64221 is slightly smaller than the mean value

of 25.17544. This indicates that GKA is homogeneous, meaning the level of distribution of GKA data is relatively small or not too far from the average value.

The second independent variable, *audit tenure* (AT), obtained an average value of 2.442105, with a maximum value of 5 and a minimum value of 1. This indicates that the AT value in the research sample is in the range of 1 to 5. The standard deviation value or Std. Dev. of 1.334611 is smaller than the average value (mean) of 2.442105. This indicates that AT is homogeneous, meaning the level of distribution of AT data is relatively small or not too far from the average value.

The information technology adoption (ADOP) moderating variable obtained an average value of 0.892398, with a maximum value of 1 and a minimum value of 0.222222. This indicates that most companies have adopted information technology. The standard deviation value or Std. Dev. of 0.172630 is smaller than the average value (mean) of 0.892398. This indicates that ADOP is homogeneous, meaning the level of ADOP data distribution is relatively small or not too far from the average value.

Panel Data Regression Model Selection

Table 5 Results of panel data regression model selection

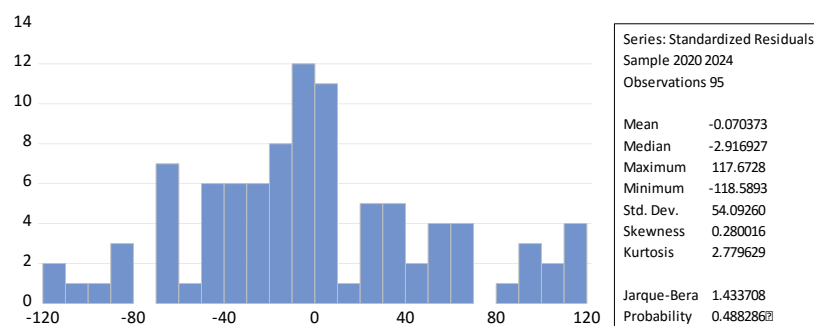
No	Regression Model	Testing	Prob. Value	Results
1	<i>Chow Test</i>	(> 0.05 = CEM) vs (< 0.05 = FEM)	0.1535 > 0.05	CEM
2	<i>Hausman test</i>	(< 0.05 = FEM) vs (> 0.05 = REM)	0.4131 > 0.05	BRAKE
3	<i>Lagrange Multiplier Test</i>	(> 0.05 = CEM) vs (< 0.05 = REM)	0.6173 > 0.05	CEM

Source: Data processed by researchers (2026).

After testing the three panel data regression models, it was concluded that *the Common Effect Model* (CEM) was the most appropriate model to use. The next step was to continue the analysis with multiple linear regression using the *Common Effect Model* (CEM).

Classical Assumption Test

Normality Test



Source: E-views 12 Output Results (2026).

Figure 2 Results of normality test

Based on Figure 2 above, it shows that probability value *Jarque-Bera* of $0.488286 > 0.05$, it can be concluded that the data is normally distributed. The basic requirements of the regression model have been met with the assumption of normality which shows that the residuals follow a normal distribution.

Multicollinearity Test

Table 6 Results of multicollinearity test

	GKA	AT
GKA	1,000,000	0.156657
AT	0.156657	1,000,000

Source: E-views 12 Output Results (2026).

Based on table 6 above, it can be seen that all correlation coefficients between the variables GKA (X1), AT (X2) are below the limit <0.90 , which means that multicollinearity does not occur.

Heteroscedasticity Test

Table 7 Results of heteroscedasticity test

Dependent Variable: RESABS

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	18,00022	61.78811	0.291322	0.7715
GKA	1.269371	1.026537	1.236557	0.2195
AT	-8.760367	30.19725	-0.290105	0.7724
ADOP	5.646011	67.92016	0.083127	0.9339
GKA*ADOP	-1.886239	1.223640	-1.541499	0.1267
AT*ADOP	12.36780	31.98802	0.386638	0.6999

Source: E-views 12 Output Results (2026).

Based on table 7 above, the results of the heteroscedasticity test using RESABS show the following probability values: Audit Committee Gender (GKA) is 0.2195 and Audit Tenure (AT) is 0.7724. Since all probability values of the independent variables are > 0.05 , it means that heteroscedasticity does not occur.

Table 8. Results of autocorrelation test, simultaneous test (f), coefficient of determination test

Root MSE	53.80720	R-squared	0.324333
Mean dependent variable	1288,070	Adjusted R-squared	0.286374
SD dependent var	2465.591	SE of regression	55.59134
Akaike info criterion	8.122744	Sum squared residual	275045.4
Schwarz criterion	8.284042	Log likelihood	-379.8303
Hannan-Quinn criter.	8.187920	F-statistic	8.544338
Durbin-Watson stat	1.043396	Prob(F-statistic)	0.000001

Source: E-views 12 Output Results (2026).

Autocorrelation Test

Based on table 8 above, the Durbin–Watson value obtained is 1.043396 is between -2 and +2, so it can be concluded that this model does not experience autocorrelation.

Hypothesis Testing

Simultaneous Test (F)

Based on table 8 above, the calculated $F > F$ table ($8.544338 > 3.09$) is obtained, so $H1$ is accepted, meaning that the Audit Committee Gender and Audit Tenure jointly influence Audit Report Lag.

Table 9. Results of partial test (t) and moderated regression analysis (MRA) test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	70.94655	14.25706	4.976241	0.0000
GKA	0.718529	0.405282	1.772912	0.0797
AT	-11.56263	3.572275	-3.236768	0.0017
ADOP	18.65047	14.25952	1.307932	0.1943
GKA*ADOP	-0.710011	0.405843	-1.749472	0.0837
AT*ADOP	10.72738	3.564624	3.009401	0.0034

Source: E-views 12 Output Results (2026).

Partial Test (t)

Based on table 9, the partial test results (t) can be concluded:

Gender (GKA) variable obtained a t-value of $1.772912 < 1.98580$, with a probability value of 0.0797 where the value of $0.0797 > 0.05$, then $H0$ is accepted and $H1$ is rejected. So it can be concluded that the Audit Committee Gender partially has no effect on Audit Report Lag.

The Audit Tenure (AT) variable obtained a t-value of $3.236768 > 1.98580$, with a probability value of 0.0017 where the value of $0.0017 < 0.05$, then $H1$ is accepted and $H0$ is rejected. So it can be concluded that Audit Tenure partially has a negative effect on Audit Report Lag.

Coefficient of Determination (R2) Test

Based on Table 8 above, the Adjusted R-squared value is 0.286374, meaning that 28.63% of Audit Report Lag is influenced by Audit Committee Gender and Audit Tenure. Thus, there is still a remaining 71.37% of Audit Report Lag variation that is influenced by other factors outside this study.

Moderated Regression Analysis

Based on table 9 of the results of the regression analysis with moderated regression analysis above, the interaction of the GKA*ADOP variable relationship has a probability value of $0.0837 > 0.05$, so it can be concluded that Information Technology Adoption does not moderate the relationship between Audit Committee Gender (GKA) and Audit Report Lag. The interaction of the AT*ADOP variable relationship has a probability value of $0.0034 <$

0.05, so it can be concluded that Information Technology Adoption can moderate the relationship between *Audit Tenure* (AT) and *Audit Report Lag*.

The Influence of Audit Committee Gender and Audit Tenure on Audit Report Lag

Based on the results of the F test in table 8 shows that the probability value is $0.000001 < 0.05$ and the F- count is $8.544338 > F\text{-table of } 3.09$, it can be concluded that *the gender* of the audit committee and *audit tenure* jointly influence the *audit report lag*, so the first hypothesis is accepted. *Female gender* in the audit committee structure can reduce *audit report lag* compared to no female *gender*. This can be attributed to the characteristics of women who tend to be more thorough, careful, neat, and organized in carrying out their responsibilities. This level of accuracy and neatness can support the effectiveness of audit committee supervision, reduce the possibility of misstatements in reports, encourage improvements in the quality of financial reporting, so that the audit completion time span becomes shorter and minimizes the risk of delays in submitting audit reports or *audit report lag* and audited financial reports (Astuti & Nelvirita, 2024). In addition, the more length of relationship Work between the same auditor and client, can shorten *audit report lag*. This condition occurs because the auditor has own greater understanding deep about characteristics business, systems, and condition company client , so that audit procedures can implemented in more time short. Thus, the duration *audit tenure* be one of factors that play a role in shorten *audit report lag* (Priscilia & Putri, 2025).

Findings This research is in line with agency theory, the audit committee and external auditor are monitoring mechanisms that can help reduce information asymmetry between principal and agent. *The gender* of the audit committee can support the effectiveness of monitoring through the characteristics of audit committee members who are more thorough and careful, while longer *audit tenure* allows auditors to have a deeper understanding of the characteristics and conditions of the company so that it is expected to accelerate audit completion and reduce *audit report lag*.

The Influence of Audit Committee Gender on Audit Report Lag

Based on the results of the t-test in table 9, *the gender* of the audit committee (GKA) obtained a t-count value of $1.772912 < 1.98580$, with a probability value of 0.0797 where the value of $0.0797 > 0.05$, it can be concluded that *the gender* of the audit committee partially does not affect *the audit report lag*, so the second hypothesis is rejected. This means, The presence of women in the audit committee structure in a company does not directly determine the length or shortness of its existence. *Audit report lag*. This is because all audit committee members, both male and female, have the same responsibilities, authority, and professional standards in carrying out their oversight function. Furthermore, *audit report lag* is more influenced by the effectiveness of coordination between management and external auditors, the complexity of the audit process, and the company's speed in completing the audit evidence required by the auditors than by *gender differences* among audit committee members.

In the perspective of agency theory, the audit committee is formed as a supervisory mechanism that helps reduce conflicts of interest and information asymmetry between principals and agents. However, the results of this study are not in line with agency theory which shows that *the gender* of the audit committee has no effect on *audit report lag* indicating that the effectiveness of the audit committee's supervisory function is not determined by the gender of its members, but by the ability, competence, independence, and implementation of supervisory duties carried out because both male and female audit committee members have the same responsibilities, authorities, and professional standards in ensuring the quality of financial reporting and supporting the smoothness of the audit process. The results of (Wandrianto et al., 2021) this study are in line with research conducted by, (Atmafidea & Syarief, 2022), (Utami & Rani, 2025) and (Sartika & Cheisviyanny, 2025) stated that *the gender* of the audit committee does not affect *audit report lag*. However, this result is not in line with research (Astuti & Nelvrita, 2024), (Susandya & Suryandari, 2021) and (Pritami & Riyadi, 2026) state that *gender of* audit committee influences to *audit report lag*.

The Effect of Audit Tenure on Audit Report Lag

Based on the t-test results in Table 9, *Audit tenure* (AT) obtained a t-count value of $3.236768 > 1.98580$, with a probability value of 0.0017 where the value of $0.0017 < 0.05$, it can be concluded that *audit tenure* partially influences *audit report lag*, so the third hypothesis is accepted. This means that the length of the engagement between the public accounting firm (KAP) and the client directly determines the speed of audit completion time. This shows that connection ongoing engagement longer to help the auditor because has own greater understanding deep about characteristics business, system internal control, risk as well as condition company client from assignments in previous periods so that the audit process can implemented in more time short so that audit reports can be issued more timely or *audit report lag* can be shorter.

Findings This research is in line with the agency theory perspective, *audit tenure* is an effort to reduce information asymmetry between the principal and agent. Longer *audit tenure can help auditors complete the audit process more quickly, thus reducing the possibility of audit report lag* because auditors are able to complete the audit process more effectively and issue audit reports on time. However, *audit tenure* that lasts too long has the potential to reduce auditor independence because it creates an increasingly close relationship between the auditor and management. This condition can affect the auditor's objectivity in carrying out their supervisory function, so that the effectiveness of the control carried out becomes less than optimal (Priscilia & Putri, 2025). The results of this study are in line with research conducted by (Bhagaskara & Roekhudin, 2023), (Sisdiana & Hariani, 2025), (Shanti & Kusumawardhany, 2024) and (Priscilia & Putri, 2025) states that *audit tenure* has an effect on *audit report lag*. However, these results are not in line with research (Uly & Julianto,

2022), (Yulianingtias & Triyuwono, 2024) and (Nisa et al., 2025) stated that *audit tenure* does not affect *audit report lag*.

The Influence of Information Technology Adoption is Able to Moderate Audit Committee Gender on Audit Report Lag

Based on the results of *the Moderated Regression Analysis* (MRA), the interaction between GKA*ADOP has a probability value of $0.0837 > 0.05$, so it can be concluded that the adoption of information technology does not moderate the relationship between *the gender* of the audit committee and *the audit report lag*, so that the fourth hypothesis is rejected. This shows that the use of information technology has not been able to strengthen or weaken the influence of *the gender* of the audit committee on *the audit report lag* because information technology is used to assist the entire process of financial reporting and company data processing, so that the benefits are felt by all members of the company, not just members of the audit committee without distinguishing *gender*. In addition, the speed or slowness of audit completion is more influenced by the ability of the audit committee to carry out supervisory duties, such as competence, experience, independence, and coordination with external auditors, rather than by the *gender differences* of its members. Therefore, even though the company has adopted information technology, it does not change the relationship between *the gender* of the audit committee and *the audit report lag*.

From an agency theory perspective, the adoption of information technology helps reduce the information asymmetry between principals and agents by providing faster, more accurate, and more accessible information. However, these benefits can be utilized by all audit committee members regardless of *gender*. In line with research (Nisa et al., 2025) that (Putri, 2024) states that the adoption of information technology is unable to moderate the relationship between *the gender* of the audit committee and *audit report lag*, even though the company has adopted information technology, the effectiveness of supervision is not only determined by the availability of information systems, but also by how the audit committee carries out its supervisory function, such as competence, experience, independence, coordination with external auditors, and the effectiveness of decision-making compared to the *gender characteristics* of audit committee members. However, this result is not in line with research (Pratikno & Mayangsari, 2022) that (Widyasari & Arsjah, 2024) states that the adoption of information technology is able to moderate the relationship between *the gender* of the audit committee and *audit report lag*.

The influence of information technology adoption is able to moderate audit tenure on audit report lag

Based on the results of *the Moderated Regression Analysis* (MRA), the interaction between AT*ADOP has a probability value of $0.0034 < 0.05$, so it can be concluded that the adoption of information technology can moderate the relationship between *audit tenure* and *audit report lag* so that the fifth hypothesis is accepted. This shows that the use of information technology strengthens the effectiveness of *audit tenure* in accelerating the completion of the

audit process so that it produces timely audit reports. Companies that have adopted adequate information technology tend to have a fast and well-coordinated data management system and presentation of financial information, making it easier for auditors to obtain audit evidence. The relationship between auditor experience during the engagement period through *audit tenure* and supported by information technology makes the process of risk identification, gathering audit evidence, and completing audit procedures more efficient so that audit reports can be completed more timely (Nisa et al., 2025).

Findings This research is in line with agency theory, where auditing is a monitoring mechanism to reduce information asymmetry between agents and principals. This is in line with research results (Pratikno & Mayangsari, 2022) that (Widyasari & Arsjah, 2024) state that the adoption of information technology can moderate the relationship between *audit tenure* and *audit report lag*. The longer the audit tenure, the better the auditor understands the company's characteristics and systems, thus making the audit process more efficient. This efficiency is further supported by the adoption of information technology, which provides faster, more accurate, and more accessible financial data, making it easier for auditors to obtain audit evidence and complete the audit process on time. Thus, auditor experience through *audit tenure*, supported by information technology, can improve the efficiency of the audit process, resulting in a shorter *audit report lag* and a more timely delivery of information from the agent to the principal. However, these results are inconsistent with research (Nisa et al., 2025), which (Putri, 2024) suggests that the adoption of information technology is unable to moderate the relationship between *audit tenure* and *audit report lag*.

CONCLUSION AND SUGGESTIONS

Conclusion:

Based on the discussion outlined above, the following conclusions can be drawn from this research:

1. Audit Committee *Gender and Audit Tenure* simultaneously influence *Audit Report Lag*.
2. Partially, the Audit Committee *Gender* does not affect *Audit Report Lag*.
3. Partially, *Audit Tenure* has an effect on *Audit Report Lag*.
4. Information Technology Adoption is not able to moderate the relationship between Audit Committee *Gender and Audit Report Lag*.
5. Adoption of Information Technology is able to moderate the relationship between *Audit Tenure and Audit Report Lag*.

Limitations Study :

The limitations of this research are as follows:

1. This study only uses *healthcare sector companies* listed on the Indonesia Stock Exchange as research objects, so the results of this study cannot be generalized to companies in other sectors.

2. The observation period used only covers 5 years (2020 – 2024), so it is not yet fully able to describe conditions over a longer period of time.
3. This study uses only audit committee *gender* and *audit tenure* as independent variables, and information technology adoption as a moderating variable to explain *audit report lag*. Meanwhile, there are various other factors that could potentially influence *audit report lag* that were not included in this study.

Suggestion:

The suggestions that researchers can provide for future researchers are as follows:

1. It is recommended to expand the research object by adding from various other sectors listed on the Indonesian Stock Exchange.
2. It is recommended to add a longer observation period.
3. It is recommended to add other variables that have the potential to influence *audit report lag*.

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