ABSTRAK


Kata Kunci: Audit Report Lag, Audit Delay, Spesialisasi Industri Auditor, Transaksi Pihak Berelasi
ABSTRACT

This study aims to provide empirical evidence of the impact auditor industry specialist, related party transaction, and auditor industry specialist related to related party transaction on audit report lag. This study uses 1,897 observations from 353 different firms listed on the Indonesia Stock Exchange from 2010 to 2017. Auditor industry specialist is measured using market share based on total assets. The analysis model used in this study is Ordinary Least Square Regression. This study found that the firms which are audited by an industry-specialist auditors have shorter audit report lag. This study also found that firms which are disclose high related party transactions have shorter audit report lag and industry-specialist auditors who audit firms that possess related party transactions do not extend (shortened) the audit report lag. The implication of this study can be used by firms’ management as a consideration in choosing an auditor.

Keywords: Audit Report Lag, Audit Delay, Auditor Industry Specialist, Related Party Transactions