

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh spesialisasi industri auditor terhadap *audit report lag*, selain itu juga untuk mengetahui pengaruh *audit tenure* akuntan publik terhadap *audit report lag*. Spesialisasi industri auditor diukur dengan presentase penguasaan pangsa pasar auditor. *Audit tenure* dihitung dengan seberapa lama akuntan publik memiliki perikatan dengan perusahaan yang sama. *Audit report lag* pada penelitian ini didefinisikan sebagai periode waktu antara akhir tahun buku laporan keuangan perusahaan dengan tanggal penandatanganan laporan auditor independen. Sampel penelitian ini sebanyak 285 perusahaan manufaktur yang terdaftar berturut-turut dari tahun 2016-2018. Hasil penelitian menunjukkan bahwa spesialisasi industri auditor berpengaruh signifikan terhadap *audit report lag*. *Audit tenure* juga memiliki pengaruh signifikan terhadap *audit report lag*.

Kata kunci: *Audit Report Lag, Spesialisasi Industri Auditor, Audit Tenure*

ABSTRACT

This research aims to determine the effect of the auditor industry specialization on audit report lag, and determine the effect of audit tenure of public accountants on audit report lag. The auditor industry specialization is measured by the percentage of the auditor's market share. Audit tenure are calculated by how long the public accountant has an agreement with the same company. Audit report lag in this study is defined as the period of time between the end of the financial year book of the company and the date of the signing of the independent auditor's report. The sample of this study were 285 listed manufacturing companies in a row from 2016-2018. The results showed that the specialization of the auditor's industry had a significant effect on audit report lag. Audit tenure also has a significant influence on audit report lag.

Keywords: Lag Audit Report, Auditor Industry Specialization, Audit Tenure