

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh dari *auditor workload* terhadap *audit quality* dan *audit report lag* dengan variabel pemoderasi auditor spesialisasi industri. Penelitian ini menggunakan data seluruh perusahaan yang terdaftar di BEI periode 2013-2017 kecuali perusahaan sektor keuangan. Teknis analisis data pada penelitian ini menggunakan model regresi Ordinary Least Square (OLS) dengan software STATA 14.0. Hasil dari penelitian ini adalah *auditor workload* berpengaruh signifikan terhadap *audit quality* maupun *audit report lag*. Hasil moderasi *auditor workload* dengan auditor spesialisasi industri ditemukan tidak berpengaruh terhadap *audit quality* namun berpengaruh signifikan terhadap *audit report lag* tetapi hasil regresi menunjukkan jika interaksi antara *auditor workload* dengan auditor spesialisasi industri gagal dalam mempersingkat *audit report lag*.

**Kata Kunci** : *auditor workload*, *audit quality*, *audit report lag*, dan auditor spesialisasi industri.

## ABSTRACT

This study aim to analyze the effect of the auditor's workload on audit quality and audit report lag with moderating variables of auditor industry specialization. This study uses data from all companies listed on the Indonesia Stock Exchange in the period of 2013-2017 except the financial sector companies. The technical data analysis in this study uses the Ordinary Least Square (OLS) regression model with STATA 14.0. The results of this study are auditor workload has a significant effect on both audit quality and audit report lag. The auditor's workload moderation results with auditors industry specialization were found to have no effect on audit quality but has a significant effect on audit report lag, but this result shows that auditor's workload moderation with auditors industry specialization fails to shorten audit report lag.

**Key words:** auditor workload, audit quality, audit report lag, and auditor specialization industry.