

ABSTRACT

The purpose of this research is to examine the effect of auditor industry specialization, auditor reputation, audit tenure, and firm size to audit report lag on manufacturing companies. Variables used in the examination are auditor's industry specialization, auditor's reputation, audit tenure, and firm size as the independent variables, also firm complexity, family ownership, loss, and type of industry as the control variables, while the audit report lag as the dependent variable.

This research used manufacturing companies listed on Indonesia Stock Exchange (BEI) during 2017 – 2020 with total sample is 328 samples. Sampling based on purposive sampling method that follows certain criteria(s). This research used the multiple regression analysis.

The results of this study indicates that the auditor industry specialization and firm size have a negative significant effect on audit report lag, the audit tenure has a positive significant effect on audit report lag, while the auditor's reputation has no effect on audit report lag.

Keywords: auditor industry specialization, auditor's reputation, audit tenure, firm size, audit report lag.