

TABLE OF CONTENTS

THESIS APPROVAL	ii
THESIS EXAMINATION APPROVAL	iii
ORIGINALITY STATEMENT.....	iv
MOTTO	v
ABSTRACT.....	vi
ABSTRAK	vii
FOREWORDS	viii
TABLE OF CONTENTS.....	x
LIST OF TABLES	xiii
LIST OF FIGURES	xiv
LIST OF APPENDIX	xv
CHAPTER I.....	1
1.1 Research Background	1
1.2 Problem Formulation.....	5
1.3 Research Objectives and Contribution	6
1.3.1 Research Objectives.....	6
1.3.2 Research Contribution	6
1.4 Structure of Thesis	6
CHAPTER II.....	8
2.1 The Underlying Theories	8
2.1.1 Agency Theory	8
2.1.2 Audit Report Lag.....	10
2.1.3 Auditor’s Reputation	11
2.1.4 Auditors' Industry Specialization.....	12
2.1.5 Audit Committee Meeting.....	13
2.2 Review of Previous Studies.....	15
2.3 Theoretical Framework	20
2.4 Hypothesis Development.....	21

2.4.1 The Influence of Auditor’s Reputation on Audit Report Lag	21
2.4.2 The Influence of Auditor’s Industry Specialization on Audit Report Lag.....	22
2.4.3 The role of Audit Committee in moderating the relationship of Auditor Reputation and Audit Report Lag	23
2.4.4 The role of Audit Committee in moderating the relationship of Auditor’s Industry Specialization and Audit Report Lag	24
CHAPTER III	26
3.1 Operational Variable	26
3.1.1 Dependent Variable	26
3.1.2 Independent Variable.....	26
3.1.3 Moderating Variable	28
3.2 Population and Sample	28
3.2.1 Research Population.....	28
3.2.2 Research Sample.....	28
3.3 Type and Sources of Data.....	29
3.4 Data Collection Method	29
3.5 Data Analysis Method.....	29
3.5.1 Data Analysis Technique.....	29
3.5.2 Classical Assumptions Test.....	29
3.5.3 Moderated Regression Analysis	31
3.5.4 Simultaneous Significance Test (F test)	32
3.5.5 The Coefficient of Determination Test (R ²).....	32
3.5.6 T-Test.....	33
CHAPTER IV	34
4.1 Description and Research Object	34
4.2 Data Analysis	34
4.2.1 Descriptive Statistics Test	34
4.2.2 Classical Assumptions Test.....	37
4.2.3 Moderation Regression Analysis.....	40

4.3 Discussion	43
4.3.1 The Influence of Auditor’s Reputation on Audit Report Lag	43
4.3.2 The Influence of Auditor’s Industry Specialization on Audit Report Lag	44
4.3.3 The role of Audit Committee in Moderating the Relationship of Auditor Reputation and Audit Report lag	45
4.3.4 The Role of Audit Committee in Moderating the Relationship of Auditor Industry Specialization and Audit Report Lag	46
CHAPTER V	48
5.1 Conclusion	48
5.2 Research Implication	49
5.3 Research Limitation	49
5.4 Suggestion	50
REFERENCES	51
APPENDIX	57