

## ***ABSTRACT***

*The purpose of this research is to empirically examine the relation between two dimensions of auditor quality, namely auditor industry specialization and auditor reputation and the audit report lag to the manufacturing companies listed on the Indonesia Stock Exchange period 2014-2016. The dependent variable used in this research is audit report lag. The independent variables in this study are auditor industry specialization and auditor reputation. The control variables used in this research are client size, leverage, subsidiary, and loss.*

*The sample consists of 253 financial reports from 106 companies listed in the Indonesia Stock Exchange period 2014-2016. The data that was used in this research was secondary data and selected by using purposive sampling method. The analysis method that was used in this research was multiple linear regression. Before being conducted by regression test, it was examined by using the classical assumption tests.*

*The result of this study shows that both of the independent variables, auditor industry specialization and auditor reputation, have negative significant influence to audit report lag.*

*Keyword: Audit report lag, auditor industry specialization, auditor reputation, client size, leverage, subsidiary, loss*