

ABSTRACT

This research aims to examine and find the empirical evidences about the effect of audit tenure and quality (audit firm subsector-industry-specialization and audit firm reputation) to audit report lag. Audit tenure and quality (audit firm subsector-industry-specialization and audit firm reputation) as independent variables. While, audit report lag is a dependent variable.

The total sample is 88 audit firms, which audits manufacturing companies listed on the Indonesian Stock Exchange (IDX) from 2013 until 2016. The test uses non parametric independent test, that is Mann-Whitney test.

The results of this research show that audit firm subsector-industry-specialization's, Big Four audit firm's, consistency audit tenure's audit report lag is shorter than audit firm subsector-industry-non specialization's, non-Big Four audit firm's, non-consistency audit tenure's audit report lag

Keyword : Audit report lag, audit firm subsector-industry-specialization, audit firm reputation, audit tenure