

## **ABSTRACT**

*The purpose of this research is to analyze the association between audit tenure and specialization of manufacturing audit firm towards audit report lag (ARL).*

*Populations in this research are all manufacturing companies listed in Indonesia Stock Exchange (IDX) in the period 2013-2015. The sample of this study consist of 98 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports to Otoritas Jasa Keuangan in the period 2013-2015. The data that was used in this research was secondary data from financial statement and independent auditor's report of manufacturing companies. The samples of this research selected by using purposive sampling method. Model analysis using multiple linear regression analysis.*

*This research revealed that audit tenure did not have significant influence towards audit report lag (ARL). In the other hand, specialization of manufacturing audit firm have significant influence towards audit report lag (ARL).*

*Keywords: audit report lag (ARL), audit tenure, specilaization of manufacturing audit firm*