

ABSTRACT

This research aims to analyze effect of public accounting firms size and audit tenure with industry specialists auditor as a moderator variable on the audit report lag (ARL) non-financial company listed in stock exchange year 2012 – 2014. Dependent variable in this research is audit report lag (ARL), independent variables are audit tenure and public accounting firms size and the moderating variable of this research is industry specialist auditors.

This research uses secondary data derived from the annual report of non-financial companies and company financial report which listed on the stock exchange in 2012 – 2014. Sample totaling 209 companies. This research uses purposive sampling method and multiple linear regression analysis. Before using regression test, firstly the data is tested using classic assumption test.

The result showed that audit tenure has significant negative influence to audit report lag (ARL). Industry specialist auditors have a significant effect in moderating the audit tenure on audit report lag (ARL). Firm size does not have a significant negative effect on audit report lag (ARL).

Keywords : audit tenure, audit report lag (ARL), industry specialist auditors, and public accounting firms size