

## **ABSTRACT**

*This research aims to examine the association between audit tenure and audit report lag (ARL) and the impact of audit firm industry specialization as moderating variable between audit tenure and audit report lag (ARL).*

*Research sampling that used in this research is 65 manufacture's companies listing in Bursa Efek Indonesia from 2013 until 2015. The sampels are determined using purposive sampling method. Type of data used in this research is secondary data from financial statement and independent auditor's report of manufacture's companies.*

*This research revealed that audit firm industry specialization weakens the relationship between audit tenure and audit report lag (ARL). Companies that used audit firm industry specialization's service will have short audit report lag (ARL) even tenure between audit firm and company is short.*

*Keyword: Audit report lag (ARL), audit tenure, audit firm industry specialization*