

ABSTRACT

This study aims to give empirical evidence of the influence of audit tenure and firm size to audit report lag, and the auditor industry specialization moderate the influence of audit tenure to audit report lag.

The populations in this study are all manufacturing companies listed in Indonesia Stock Exchange during the period of 2012-2014. The sample was 275 manufacturing companies listed on the Indonesia Stock Exchange during 2012-2014. Data used in this research are secondary data and the samples determined using purposive sampling methods. Model analysis using multiple linear regression analysis.

The result of this study shows that short audit tenure gives positive and significant influence to audit report lag, firm size does not affect the audit report lag, auditor industry specialization weaken the positive effect of short audit tenure to audit report lag.

Keyword: audit tenure, firm size, audit report lag, auditor industry specialization, type of auditor, leverage, profitability.