

ABSTRACT

This study aimed to analyze the affecting between audit tenure, IFRS's implementation to audit report lag (ARL) and the impact of auditor industry specialization on the association between audit tenure, IFRS's implementation to audit report lag (ARL). The dependent variable that used in this research is audit report lag (ARL) which is measured by number of calendar days from fiscal year-end to the date of the auditor's report. Independent variables that used in this study are audit tenure and IFRS's implementation, and also auditor industry specialization as moderation variable.

The population of this study is from manufactured companies that listed in Bursa Efek Indonesia (BEI). Sampling is used by purposive sampling method. Based on that method, the total of samples are 207 companies. This study was analyzed by linear regression.

The results showed that the tenure audit has negative significant affect toward the audit report lag, IFRS's implementation has positive significant affect toward the audit report lag, and auditor industry specialization weakens the positive effect between ARL and IFRS's implementation. This research do not find the effect of auditor industry specialization to the association between tenure audit and ARL.

Keywords: audit report lag, tenure audit, IFRS's implementation, auditor industry specialization