

ABSTRACT

The purpose of this research is to analyze the factors that affect audit report lag of financial reports to the financial companies listed on the Indonesia Stock Exchange. The examined factors of this research are audit tenure as the independent variable, auditor industry specialization as moderating variable, profitability and size company as the control variable, while the audit report lag as the dependent variable.

The sample consists of 354 companies listed in the Indonesia Stock Exchange (IDX) and submitted financial reports to Bapepam in the period 2009 – 2014. The data that was used in this research was secondary data and selected by regression analysis. The research hypothesis were tested using multiple regression analysis.

Based the analytical results shows that audit tenure have significant influence to minimize audit report lag. While auditor specialization industry do not give contribution to affect audit tenure to minimize audit report lag.

Keywords: Audit report lag, audit tenure, auditor specialization industry, profitability, company size.