

## **ABSTRACT**

*This study aims to examine the impact of audit tenure and Accounting Public Firm's Reputation on audit report lag and the impact of auditor industry specialization on the association between audit tenure and audit report lag. The dependent variable used in this study is the audit report lag. Audit tenure and Accounting Public Firm's Reputation used as independent variables. This study also used the auditor industry specialization as a moderating variable.*

*The sample in this study consists of 357 companies which included in the Service Industry that listed on the Indonesia Stock Exchange in the period 2016-2018. The data used in this study was secondary data and selected by using proportionate stratified random sampling. The technique of analysis that used to examine the hypothesis was multiple regression analysis.*

*Based on this study, the results show that audit tenure has a negative significant influence on audit report lag and Accounting Public Firm's reputation has no significant influence on audit report lag. This study results also show that the auditor industry specialization has a moderating effect on the association between audit tenure and audit report lag.*

*Keywords : audit report lag, audit tenure, Accounting Public Firm's Reputation, auditor industry specialization*