

## **ABSTRACT**

*The purpose of this research is to empirically examine the relationship between auditor industry specialization and auditor reputation on audit report lag of banking companies listed on Indonesia Stock Exchange (BEI) in 2016, 2017, 2018. The dependent variable is audit report lag, while the independent variables are auditor industry specialization and auditor reputation and control variables are subsidiary and size.*

*This research uses secondary data with a purposive sampling method to select the financial statements of banking companies in 2016 2017, 2018 which are listed on Indonesia Stock Exchange. There are 40 listed companies with 120 samples used. This research used the ordinary least square analysis method (multiple regression analysis). The classic assumption test is done first before doing the multiple regression test.*

*This research indicates that the independent variable namely auditor industry specialization has a negative and significant effect on audit report lag, while the auditor's reputation has no effect on audit report lag.*

*Keywords: Audit report lag, auditor industry specialization, auditor reputation, subsidiary, size.*