

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *tenure audit*, ukuran perusahaan, laba rugi, pergantian auditor terhadap *audit report lag* serta menguji tentang pengaruh moderasi dari spesialisasi industri auditor terhadap *tenure audit*, ukuran perusahaan, laba rugi, dan pergantian auditor terhadap *audit report lag*. Variabel dependen pada penelitian ini yaitu *audit report lag* yang diukur dengan menghitung selisih jumlah tanggal per hari dari laporan keuangan tutup buku sampai diterbitkannya laporan keuangan audit. Variabel independen dalam penelitian ini adalah *tenure audit*, ukuran perusahaan, laba rugi, pergantian auditor, serta spesialisasi industri auditor sebagai variabel moderasi.

Populasi dan sampel penelitian ini mengambil dari perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Pengambilan sampel dilakukan dengan metode *purposive sampling* yaitu berupa 46 perusahaan. Penelitian ini dianalisis dengan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa *tenure audit*, laba rugi, dan pergantian auditor tidak berpengaruh terhadap *audit report lag*. Ukuran perusahaan berpengaruh terhadap *audit report lag*. Spesialisasi industri auditor memoderasi ukuran perusahaan terhadap *audit report lag*.

Kata kunci: Tenure audit, Ukuran Perusahaan, Laba Rugi, Pergantian auditor, *audit report lag*, spesialisasi industri auditor.

ABSTRACT

This study aims to examine the effect of audit tenure, company size, profit and loss, auditor turnover, profit and loss to audit report lag and examine the influence of moderation of the auditor industry specialization on relationships, tenure audit, company size, profit and loss, auditor turnover on audit report lag. The dependent variable in this study is the audit report lag which is measured by calculating the difference in the number of dates per day from the financial statements of the book closing until the issuance of the audited financial statements. The independent variables in this study are tenure audit, company size, profit and loss, auditor turnover, and auditor industry specialization as moderation variables.

The population and sample of this study took from mining companies listed on the Indonesia Stock Exchange (IDX). Sampling was done by purposive sampling method in the form of 46 companies. This research was analyzed by multiple linear regression analysis. The results of this study indicate that audit tenure, profit and losst and auditor turnover have no effect on audit report lag. And the company size affects the audit report lag ARL. And auditor industry specialization only moderates company size, to audit report lag ARL.

Keywords: *Tenure audit, Company Size, profit and lost, Change of auditors, audit report lag, auditor industry specialization.*