

## **ABSTRACT**

*This study aims to examine the effect of audit tenure, profit and loss, solvency, and size of public accounting firms on audit report lag. In addition, this study examines the moderation of industrial auditors' specialization on the effect of audit tenure, profit and loss, solvency, and size of the public accounting firm on audit report lag.*

*The population in this study are banking companies listed on the Indonesia Stock Exchange (IDX) and the observation period of this study is from 2015 - 2018. Sampling was carried out using the census sampling method. The sample of this research was 176 companies.*

*The results prove that the size of the public accounting firm has a significant negative effect on audit report lag. Audit tenure, profit and loss and solvency variables have no effect on the audit report lag. Industry auditing specialists moderate the relationship between public accounting firm size and profit and loss on audit report lag. However, industrial auditor specialization does not moderate the influence between audit tenure and solvency.*

*Keywords: audit tenure, profitability, solvency, size of public accounting firm, specialist industry auditors and audit report lag.*

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *audit tenure*, laba rugi, solvabilitas, ukuran kantor akuntan publik terhadap *audit report lag*. Selain itu penelitian ini menguji moderasi spesialisasi auditor industri terhadap pengaruh antara *audit tenure*, laba rugi, solvabilitas, ukuran Kantor Akuntan Publik terhadap *audit report lag*.

Populasi di penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) dan periode pengamatan penelitian ini dari tahun 2015 - 2018. Pengambilan sampel dilakukan dengan menggunakan metode *sensus sampling*. Sampel penelitian ini sebanyak 176 perusahaan.

Hasil penelitian membuktikan bahwa ukuran kantor akuntan publik berpengaruh negatif signifikan terhadap *audit report lag*. Variabel *audit tenure*, laba rugi dan solvabilitas tidak berpengaruh terhadap *audit report lag*. Spesialis auditor industri memoderasi hubungan ukuran kantor akuntan publik dan laba rugi terhadap *audit report lag*. Namun, spesialisasi auditor industri tidak memoderasi pengaruh antara *audit tenure* dan solvabilitas.

Kata Kunci : *audit tenure*, profitabilitas, solvabilitas, ukuran kantor akuntan publik, spesialis auditor industri dan *audit report lag*.