

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kontinjensi, Auditor Eksternal, Kompleksitas Usaha, Kepemilikan Keluarga, Kerugian, dan *Investment Opportunities Set* terhadap *audit report lag* serta menguji tentang pengaruh moderasi dari spesialis auditor terhadap hubungan kontinjensi, Auditor Eksternal, Kompleksitas Usaha, Kepemilikan Keluarga, Kerugian, dan *Investment Opportunities Set*. Populasi di penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2015 – 2019 sebanyak 170 perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder dari laporan keuangan dan laporan auditor independen perusahaan manufaktur. Total sampel dalam penelitian ini 540 perusahaan. Hasil analisis menunjukkan bahwa Kerugian berpengaruh terhadap *audit report lag*, sedangkan Kontinjensi, Auditor Eksternal, Kompleksitas Usaha, Kepemilikan Keluarga, dan *Investment Opportunities Set* tidak berpengaruh terhadap *audit report lag*. Spesialisasi auditor memperkuat Auditor Eksternal, Kompleksitas Usaha, Kepemilikan Keluarga, dan *Investment Opportunities Set* terhadap *audit report lag*, sedangkan Spesialisasi auditor memperlemah Kontinjensi dan Kerugian terhadap *audit report lag*.

Kata Kunci: pengaruh kontinjensi, Auditor Eksternal, Kompleksitas Usaha, Kepemilikan Keluarga, Kerugian, dan *Investment Opportunities Set* terhadap *Audit Report Lag* (ARL), spesialis industri auditor

ABSTRACT

This study aims to examine the influence of contingencies, External Audit, Business Complexity, Family Ownership, Losses, and Investment Opportunities Set on audit report lag and to examine the moderating effect of industry specialist auditors on contingent relationships, External Audit, Business Complexity, Family Ownership, Losses, and Investment Opportunities Set. The population in this study were 170 companies listed on the Indonesia Stock Exchange (IDX) in the 2015-2019 period. The data used in this study are secondary data from financial reports and independent auditors' reports from manufacturing companies. The total sample in this study was 540 companies. The results of the analysis show that losses have an effect on the audit report lag, while Contingencies, External Audit, Business Complexity, Family Ownership, and Investment Opportunities Set have no effect on the audit report lag. Auditor industry specialization strengthens External Audit, Business Complexity, Family Ownership, and Investment Opportunities Set against audit report lag, while auditor industry specialization weakens Contingencies and Losses on audit report lag.

Keywords: **contingent influence, External Audit, Business Complexity, Ownership Family, Loss, and Investment Opportunities Set against the Audit Report Lag (ARL), auditor industry specialist**