

ABSTRACT

This study aims to examine the effect of audit report lag, auditor specialist industry and auditor reputation on stock price crash risk. This study uses the dependent variable (stock price crash risk), independent variables audit report lag, auditor specialist industry and auditor reputation). The population used in this study are banking sector companies listed on the Indonesia Stock Exchange in 2019-2023. By using purposive sampling in sample selection, 220 research samples were obtained for 5 consecutive years. The hypothesis of this research using multiple regression analysis method. The findings of this study reveal that audit report lag and auditor specialist industry has effect on stock price crash risk. The results also reveal that auditor reputation has no effect on stock price crash risk.

Keywords : Stock Price Crash Risk, Audit Report Lag, Auditor Specialist Industry, Auditor Reputation

