

ABSTRACT

This study aims to determine the effect of the audit tenure and auditor workload on the audit report lag. Auditor industry specialization was added to moderate the relationship between audit tenure and audit report lag.

This study uses data from 115 company financial statements from 2014 to 2018. The research sample was selected using the purposive sampling method. Multiple linear regression analysis was used to test the research hypotheses.

The results showed that audit tenure had a significant negative effect on audit report lag. Auditor workload has a significant positive effect on audit report lag. While auditor industry specialization had no effect on the relationship between audit tenure and audit report lag.

Keywords : *audit report lag, audit tenure, auditor workload, auditor industry specialization*