

## TABLE OF CONTENTS

THESIS APPROVAL .....	ii
THESIS EXAMINATION APPROVAL .....	iii
ORIGINALITY STATEMENT.....	iv
MOTTO .....	v
ABSTRACT.....	vi
ABSTRAK .....	vii
FOREWORDS .....	viii
TABLE OF CONTENTS.....	x
LIST OF TABLES .....	xiii
LIST OF FIGURES .....	xiv
LIST OF APPENDIX .....	xv
CHAPTER I.....	1
1.1 Research Background .....	1
1.2 Problem Formulation.....	5
1.3 Research Objectives and Contribution .....	6
1.3.1 Research Objectives.....	6
1.3.2 Research Contribution .....	6
1.4 Structure of Thesis .....	6
CHAPTER II.....	8
2.1 The Underlying Theories .....	8
2.1.1 Agency Theory .....	8
2.1.2 Audit Report Lag.....	10
2.1.3 Auditor's Reputation .....	11
2.1.4 Auditors' Industry Specialization.....	12
2.1.5 Audit Committee Meeting.....	13
2.2 Review of Previous Studies.....	15
2.3 Theoretical Framework .....	20
2.4 Hypothesis Development.....	21

2.4.1 The Influence of Auditor’s Reputation on Audit Report Lag .....	21
2.4.2 The Influence of Auditor’s Industry Specialization on Audit Report Lag.....	22
2.4.3 The role of Audit Committee in moderating the relationship of Auditor Reputation and Audit Report Lag .....	23
2.4.4 The role of Audit Committee in moderating the relationship of Auditor’s Industry Specialization and Audit Report Lag .....	24
<b>CHAPTER III .....</b>	<b>26</b>
<b>3.1 Operational Variable .....</b>	<b>26</b>
3.1.1 Dependent Variable .....	26
3.1.2 Independent Variable.....	26
3.1.3 Moderating Variable .....	28
<b>3.2 Population and Sample .....</b>	<b>28</b>
3.2.1 Research Population.....	28
3.2.2 Research Sample .....	28
<b>3.3 Type and Sources of Data .....</b>	<b>29</b>
<b>3.4 Data Collection Method .....</b>	<b>29</b>
<b>3.5 Data Analysis Method .....</b>	<b>29</b>
3.5.1 Data Analysis Technique.....	29
3.5.2 Classical Assumptions Test.....	29
3.5.3 Moderated Regression Analysis .....	31
3.5.4 Simultaneous Significance Test (F test) .....	32
3.5.5 The Coefficient of Determination Test (R <sup>2</sup> ) .....	32
3.5.6 T-Test .....	33
<b>CHAPTER IV .....</b>	<b>34</b>
<b>4.1 Description and Research Object .....</b>	<b>34</b>
<b>4.2 Data Analysis .....</b>	<b>34</b>
4.2.1 Descriptive Statistics Test .....	34
4.2.2 Classical Assumptions Test.....	37
4.2.3 Moderation Regression Analysis .....	40

<b>4.3 Discussion</b> .....	<b>43</b>
<b>4.3.1 The Influence of Auditor’s Reputation on Audit Report Lag</b> .....	<b>43</b>
<b>4.3.2 The Influence of Auditor’s Industry Specialization on Audit Report Lag</b> .....	<b>44</b>
<b>4.3.3 The role of Audit Committee in Moderating the Relationship of Auditor Reputation and Audit Report lag</b> .....	<b>45</b>
<b>4.3.4 The Role of Audit Committee in Moderating the Relationship of Auditor Industry Specialization and Audit Report Lag</b> .....	<b>46</b>
<b>CHAPTER V</b> .....	<b>48</b>
<b>5.1 Conclusion</b> .....	<b>48</b>
<b>5.2 Research Implication</b> .....	<b>49</b>
<b>5.3 Research Limitation</b> .....	<b>49</b>
<b>5.4 Suggestion</b> .....	<b>50</b>
<b>REFERENCES</b> .....	<b>51</b>
<b>APPENDIX</b> .....	<b>57</b>

**FEB UNDIP**