

The Influence Of Audit Complexity, Audit Committee And Audit Tenure On Audit Report Lag With Auditor Industry Specialization As A Moderator

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Abstract

This research is a quantitative study that aims to analyze and determine the effect of audit complexity, audit committee, and audit tenure on audit report lag with auditor industry specialization as moderation. The object of research includes property, real estate and building construction sector companies listed on the Indonesia Stock Exchange during the period 2021 - 2023. The research sample was selected using purposive sampling method, resulting in 68 companies out of a total of 85 companies that met the criteria. The results showed that audit complexity and audit committee had no significant effect on audit report lag, audit tenure had a significant positive effect on audit report lag, and auditor industry specialization was unable to moderate the effect of audit complexity, audit committee and audit tenure on audit report lag.

Keywords: *Audit Report Lag, Audit Complexity, Audit Committee, Audit tenure, Auditor Industry Specialization..*

Pengaruh Kompleksitas Audit, Komite Audit Dan *Audit Tenure* Terhadap *Audit Report Lag* Dengan Spesialisasi Industri Auditor Sebagai Pemoderasi

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang mempunyai tujuan untuk melaksanakan analisis dan mengetahui pengaruh kompleksitas audit, komite audit, dan *audit tenure* terhadap *audit report lag* dengan spesialisasi industri auditor sebagai pemoderasi. Objek penelitian mencakup perusahaan sektor properti, real estat dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia selama periode 2021 - 2023. Sampel penelitian dipilih memakai metode *purposive sampling*, menghasilkan 68 perusahaan dari total 85 perusahaan yang memenuhi kriteria. Analisis data dilaksanakan memakai *regresi linear berganda* dengan bantuan *software* STATA versi 17. Hasil penelitian memperlihatkan terkait kompleksitas audit dan komite audit tidak berpengaruh signifikan pada *audit report lag*, *audit tenure* berpengaruh signifikan positif terhadap *audit report lag*, dan spesialisasi industri auditor tidak mampu memoderasi pengaruh kompleksitas audit, komite audit dan *audit tenure* terhadap *audit report lag*.

Kata Kunci : *Audit Report Lag*, Kompleksitas Audit, Komite Audit, *Audit Tenure*, Spesialisasi Industri Auditor.