

## ABSTRACTS

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### **THE IMPACT OF AUDITOR INDUSTRY SPECIALISATION AND GOING CONCERN OPINION TOWARDS AUDIT REPORT LAG WITH CORPORATE GOVERNANCE MECHANISM AS A MODERATING VARIABLE**

(72 pages: 1 figures; 12 tables; 4 appendices)

This research aims to prove empirically the impact of auditor industry specialisation and going concern opinion towards audit report lag with corporate governance mechanism as a moderating variable. The population in this study are manufacturing companies listed on Indonesia stock exchange in the years of 2012-2018, using purposive sampling with a total final sample of 724 observations. Data analysis method used is multiple regression analysis. The result of this study found evidence that audit partner specialisation have a significant negative influence on audit report lag. However, this research did not find any empirical evidence about the significance of audit firm industry specialisation and going concern opinion towards audit report lag. In regards to the moderating variable, this research found partial evidence that corporate governance have an effect on the relationship between the independent variables and audit report lag, specifically that an effective audit committee have a significant moderating effect on the negative relationship between audit partner specialisation and audit report lag. Nevertheless, this study did not find any evidence of corporate governance's moderating effect between both audit firm specialisation and going concern opinion and the dependent variable, audit report lag.

References: 48 (1975 - 2019)

**Keywords:** auditor industry specialisation, going concern opinion, audit report lag, corporate governance

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Penelitian ini bertujuan untuk membuktikan secara empiris dampak spesialisasi industri auditor dan opini *going concern* terhadap kelambatan laporan audit dengan mekanisme tata kelola perusahaan sebagai variabel moderasi. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di bursa efek Indonesia pada tahun 2012-2018, menggunakan *purposive* sampling dengan total sampel akhir dari 724 pengamatan. Metode analisis data yang digunakan adalah analisis regresi berganda. Hasil penelitian ini menemukan bukti bahwa spesialisasi partner audit memiliki pengaruh negatif yang signifikan terhadap keterlambatan laporan audit. Namun, penelitian ini tidak menemukan bukti empiris tentang pentingnya spesialisasi industri perusahaan audit dan opini *going concern* terhadap ketepatan laporan audit. Berkenaan dengan variabel moderasi, penelitian ini menemukan bukti parsial bahwa tata kelola perusahaan memiliki pengaruh pada hubungan antara variabel independen dan ketepatan laporan audit, khususnya bahwa komite audit yang efektif memiliki efek moderasi signifikan pada hubungan negatif antara spesialisasi partner audit dan ketepatan laporan audit. Namun demikian, penelitian ini tidak menemukan bukti efek moderat tata kelola perusahaan antara spesialisasi perusahaan audit dan opini *going concern* dan variabel dependen, keterlambatan laporan audit.

References: 48 (1975 - 2019)

**Kata Kunci:** spesialisasi industri auditor, opini *going concern*, keterlambatan laporan audit, tata kelola perusahaan