ABSTRAK

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PENGARUH *AUDITOR SPECIALIZATION, AUDIT TENURE* DAN KAP *REPUTATION* TERHADAP *AUDIT REPORT LAG* DENGAN MASA PELAPORAN TAHUN 2019 DAN 2020 PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA
 (xv + 90 halaman: 2 gambar; 13 tabel; 3 lampiran)

Penelitian ini menganalisis pengaruh negatif *Auditor Specialization*, *Audit Tenure* dan KAP *Reputatation* terhadap *Audit Report Lag* dengan masa pelaporan tahun 2019 dan 2020. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2018 dan 2019. Teknik pemilihan sampel menggunakan *purposive sampling*. Jumlah data sampel adalah sebanyak 200 data (dari 100 perusahaan selama dua tahun berturut-turut). Berdasarkan hasil penelitian pada periode pelaporan 2019 menunjukkan bahwa *Auditor Specialization* dan *Audit Tenure* berpengaruh negatif terhadap *Audit Report Lag*, sedangkan KAP *Reputation* berpengaruh positif terhadap *Audit Report Lag*. Hasil penelitian pada periode pelaporan 2020 menunjukkan bahwa *Auditor Specialization*, *Audit Tenure* dan KAP *Reputation* tidak berpengaruh signifikan terhadap *Audit Report* Lag. Hasil penelitian ini bermanfaat untuk landasan informasi bagi penelitian selanjutnya dan bagi pihak-pihak terkait seperti perusahaan manufaktur, investor dan auditor.

Referensi: 5 (2014-2020)
Kata Kunci: ***Audit Specialization***, ***Audit Tenure***, **KAP *Reputation***, ***Covid-19***,
 Audit Report Lag.

ABSTRACT

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THE EFFECT OF AUDITOR SPECIALIZATION, AUDIT TENURE AND KAP REPUTATION ON AUDIT REPORT LAG IN THE REPORTING PERIOD OF 2019 AND 2020 IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE
(xv + 90 pages: 2 picture; 13 tables; 3 appendices)

The purpose of this study is to analyzes the negative influence of Auditor Specialization, Audit Tenure and KAP Reputation on Audit Report Lag in the reporting period of 2019 and 2020. The object of this research are manufacturing companies listed on the Indonesia Stock Exchange in 2018 and 2019. Purposive sampling was used as sampling technique. Sample size is 200 (100 companies for two consecutive years). The result in the 2019 reporting period showed that both Auditor Specialization and Audit Tenure have a negative effect on Audit Report Lag, while KAP Reputation has positive effect on Audit Report Lag. The result in the 2020 reporting period showed that Auditor Specialization, Audit Tenure and KAP Reputation have no significant effect on Audit Report Lag. The result of this study are useful for further research and for related parties such as manufacturing companies, investors and auditors.

References: 5 (2014-2020)
Keyword: *Audit Specialization*, *Audit Tenure,* **KAP** *Reputation*, *Covid-19*, *Audit Report Lag*.