# ABSTRACT

Bella Anggelina/38150291/2019/The Influence of Audit Tenure and Book-Tax Differences with Industrial Auditor Specialization as Moderation on Audit Report Lag in Mining Companies Listed in Indonesia Stock Exchange in the Period of 2015-2017/Advisor : Rizka Indri Arfianti. S. E., Ak., M. M., M. Ak.

Submission of financial statements is very important because financial statements will be submitted to users of financial statements for the purpose of decision making.   
Financial statements that are not delivered on time will lose the value of their information, it means that the information produced has lost its relevance. Timeliness is still an obstacle for companies in Indonesia. Constraints due to the audit process are usually called audit report lags. The longer the audit report lag, shows the longer the auditor in completing the audit work, so that it has an impact on the length of issuance of audited financial statements. The purpose of this study is to determine the effect of audit tenure and book-tax differences with the auditor industry specialization as moderation toward speed of audit completion time (audit report lag).

Audit report lag is the period of audit completion of financial statements, where the audit report lag is calculated by looking at total lag, which is the number of days interval between the closing date of the financial statements of the company until the date of receipt of reports published by the stock exchange for 120 days the report is to OJK in accordance with OJK regulations No.29 / POJK.04 / 2016.

The research method used is multiple linear regression analysis method. The sampling technique used was purposive sampling method. The samples used are 15 mining companies listed on Indonesia Stock Exchange in 2015-2017 with a total of 45 data. The analysis used in this study used SPSS version 20.

The results showed that audit tenure did not have a significant negative effect on audit report lag with sig value of 0.1725, book-tax differences had a significant positive effect on audit report lag at α = 5% with sig value of 0.0145, audit tenure which is moderated by auditor industry specialization does not have a significant positive effect on audit report lag with a sig value of 0.4390, and book-tax differences which is moderated by auditor industry specialization do not have a significant negative effect on audit report lag with a sig value of 0.1255.

Based on the results of data analysis, the conclusion of this study is that there is enough evidence that book-tax differences affect on audit report lag and there is not enough evidence that audit tenure affect on audit report lag also auditor industry specialization is unable to moderate both of variables on audit report lag.