

DOI: <https://doi.org/10.32782/2524-0072/2023-57-103>

UDC 330

THE INFLUENCE OF AUDIT TENURE, AUDIT OPINION, KAP REPUTATION AND AUDITOR SWITCH ON AUDIT REPORT LAG WITH AUDITOR INDUSTRY SPECIALIZATION AS A MODERATION VARIABLE

Dessika Kosasih

Master in Economics (Candidate of Economic Sciences),
Universitas Prima Indonesia

ORCID: <https://orcid.org/0009-0000-8397-8896>

Matondang Elsa Siburian

Doctor of Global Political Economy (Graduate School of Economics),
Universitas Prima Indonesia

ORCID: <https://orcid.org/0000-0002-2756-1911>

Wilsa Road Betterment Sitepu

Doctor of Economy,
Universitas Prima Indonesia

ORCID: <https://orcid.org/0000-0001-7164-053X>

The purpose of this paper is to test and evaluate how much influence Audit Tenure, Audit Opinion, Public Accounting Firm Reputation, Auditor Switching, and Auditor Industry Specialization as moderator variable has on Audit Report Lag. This research uses Indonesian Stock Exchange data as the population of this study and to examine the companies in the food and beverage sector. This research uses quantitative methodology and secondary sources. In 2021, the Indonesian Stock Exchange is expected to list 39 food and beverage companies. The sample size for this study was 22 food and beverage companies and 110 data were used as samples and was selected using the purposive sampling method. This research utilizes SPSS version 26 (Statistical Package for Social Sciences) for its statistical analytical needs. This research data analysis uses moderated regression analysis. In this research variable such as Audit Tenure, Audit Opinion, Public Accounting Firm Reputation, Auditor Switching, Auditor Industry Specialization and Audit Report Lag's Indicator was based on previous studies. Audit tenure is measured by the length of the KAP's engagement with the same auditee. Audit Opinion using the nominal ratio of type opinion given. Public Accounting Firm Reputation indicator's whether a company using Big4 as their auditor or not. Auditor Switching indicator's if company changing its KAP is given code 1, if not 0. Auditor Industry Specialization using SPEC formulation as the indicator. And for the dependent variable, Audit Report Lag measured in days from the date of the closing of company the book until the date of financial report is published to the public. According to this study, longer audit tenure resulted in longer audit report lag. There is no statistically significant correlation between audit report lag and variables audit opinion, audit firm reputation, or auditor switching. There is a positive and statistically significant relationship between audit tenure and auditor industry specialization as a moderation variable with audit report lag. Auditor industry specialization can not moderate the impact of audit opinion, KAP reputation, and auditor turnover on audit report lag.

Keywords: audit tenure, audit opinion, KAP reputation, auditor turnover, audit report lag, auditor industry specialization.

Statement of the problem. The proliferation of manufacturing companies, especially in the food and beverage industry, requires an increased need for audited financial reports. These statements serve as essential sources of information for investors. Timely provision of information is an important factor in meeting the increasing demand for audited financial statements [34]. Audit report lag is the time that

elapses between when a company's books are closed and the record date of the audit report. There is a delay in disseminating financial reports to the public due to deviations in the timing of audit reports. Financial reports that are released late could indicate problems in the company's finances [20].

Previous research has concluded that several factors can influence audit reporting lag.

First, audit tenure, when auditors are given more time to conduct audits, they can learn more about company activities in depth. The efficiency and effectiveness of the audit process can be increased by extending audit tenure [40].

The second factor that influences audit report lag is audit opinion. Companies that obtain an audit opinion with an unqualified opinion will be more concise in providing financial report information so that the audit process will be completed more quickly because an agreement during communication between the auditor and the client can be reached quickly [31].

The third factor that influences audit report lag is the KAP's reputation. Big Four KAP refers to a consortium consisting of four leading multinational accounting and professional services organizations. These companies are primarily responsible for performing most audit assignments for both public and private companies. Large KAPs prefer to take the right attitude in issuing appropriate opinions so that auditors with a good reputation have effective and efficient audit quality [3].

The fourth factor affecting the delay of audit reports is auditor switching. If a company changes auditors, there will be delays in audit reports because new auditors need extra time to learn the client's business [37].

Auditor with expertise in a particular field is another consideration that can affect audit report lag. Auditor industry specialization moderates independent variable in this study. Auditors with industry expertise are more productive than generalist auditors in conducting audits. This advantage comes from having more comprehensive and specific knowledge regarding a particular industry, influencing the speed of implementing audit procedures [13].

Analysis of recent research and publications concerning discussion. Effendi and Ulhaq, in their work, defined Audit tenure as the period that auditors continuously perform audit work at a company, also known as the audit engagement period between clients and auditors [6]. A study by Azzuhri, Kamaliah, and Rasuli explored the impact of extending the audit period on auditor expertise and understanding client characteristics and business operations. Therefore, this can increase operational effectiveness, reducing audit report lag (ARL) [4].

According to Lesmana and Kurnia, an audit opinion is an opinion that a company receives after the auditor completes an audit of the company's financial statements [14]. Apriyanti and Rejeki discuss various forms of

auditor's opinion, including the following: clean (unqualified) opinion, unqualified opinion with explanatory paragraph/language, qualified opinion, adverse opinion, and disclaimer opinion. Companies that receive unqualified opinions tend to demonstrate greater conciseness compared to organizations that are other than unqualified opinions. Generally, companies that obtain an unqualified opinion will find an agreement quickly during communication between the auditor and their client. That way, the audit process will be completed more quickly [2].

According to Machmuddah, Public Accounting Firm (KAP) Reputation is a positive perception of reputation, achievements, and public trust associated with a particular KAP. Auditors are required to complete audit tasks efficiently while still upholding professional standards. Consequently, issuers tend to choose KAP, which has a good reputation [15]. According to Astuti, an assessment of the reputation of an Audit Office (KAP) is demonstrated by its compliance with audit standards during the audit process, resulting in informative audit results that help readers of financial reports make decisions. The Big Four Main Audit Players (KAP) include the following entities: KAP KPMG (Klynveld Peat Marwick Goerdeler) collaborates with KAP Siddharta Widjaja and Partners. KAP PWC (Price Waterhouse Coopers) has collaborated with KAP Tanudiredja, Wibisana, and Partners. KAP EY (Ernest and Young), in collaboration with KAP Purwantono, Sungkoro, Surja. Deloitte Touche Tohmatsu, a professional services firm, entered into a collaborative partnership with KAP. What is meant is Osman Bing Satrio and Eny [3]. In Gaol and Sitohang's research, companies that work with the Big Four tend to either deliver financial reports on time or experience minimal audit report delays, and companies that work with non-Big Four encounter a prolonged period of audit report lag [8].

Safriliana and Muawanah emphasized that auditor switching refers to the decision taken by a company to make a transition from one Public Accounting Firm (KAP) to another. This transition can occur voluntarily or due to government requirements [28]. Lesmana and Kurnia state that a change of auditor refers to the replacement of an auditor or Public Accounting Firm by a client company. According to Zarefar, Siahaan, and Surya, when a company experiences a change of auditor, the newly appointed auditor will inevitably need quite a long time to familiarize themselves with the unique characteristics of the client company and its system. This is because

the new auditor needs to gain the understanding and particular knowledge about the client's business that the previous auditor had, resulting in extended audit procedure duration [42].

Kosasih and Arfianti quote that industrial specialization auditors can be identified through the market share of companies audited by an audit firm in a particular sector. If a KAP has a significant market share, the auditor will have a comprehensive understanding and become a specialist in that industry [13]. Putri and Rohman studied auditors who specialize in various industries and can provide higher audit quality, which results from audit practice experience for different clients in the same industry. It is this industry expertise that can contribute to improving the quality of industry specialist auditor services and improving their performance, thereby shortening audit report delays [26].

As moderation variable industrial specialization auditor Azzuhri, Kamaliah, and Rasuli studied, audit tenure can be strengthened if an industry-specialized auditor performs the financial report audit. Long audit tenure gives auditors a deeper understanding of the characteristics of a client's business operations, helping to shorten audit reporting time. This relationship may be encouraged if the company is a client of a specialized auditor in the industry [4]. In the research of Sastrawan, Perdhana, and Toliang, Financial reports audited by competent auditors who are specialists in the industry concerned can carry out an efficient and shorter audit process so they can issue an audit opinion more quickly [33]. According to Dewi and Saputra's research, a company changing auditors will require the new auditor to take more time to understand the client's business characteristics, which may require the new auditor to discuss with the previous auditor. However, if the new auditor is industry-specialized, this can minimize the impact of auditor turnover on audit report lag [5]. According to Priyani and Badjuri, Public Accounting Firms (KAP) associated with the big four have better audit quality than other KAPs. The auditor specialization of the big four KAPs supports audits carried out more quickly [27].

Formulation of the article's purposes. This study seeks to solve the following problem:

1. In this empirical study on Food and Beverage Companies listed on the Indonesia Stock Exchange for the 2017–2021 period, do Audit Tenure, Audit Opinion, KAP Reputation, and Auditor switching influence Audit Report Lag?

2. In this empirical study on Food and Beverage Companies listed on the Indonesia Stock Exchange for the 2017–2021 period, does Auditor Industry Specialization influence Audit Report Lag?

3. Does Auditor Industry Specialization moderate the other variable in this study?

Main Research. The study take place on food and beverage companies traded on the Indonesia Stock Exchange from 2017 to 2021. The research methodology used is quantitative research, also called the discovery method. This research uses a descriptive research approach with explanatory research objectives. This study examined data from 39 beverage and food manufacturers between 2017 and 2021. Through purposive sampling, 22 food and beverage companies and 110 data were used as samples. In this research, documentation served as the primary means of data collection. This research uses secondary data as the primary source of quantitative information. The data obtained from secondary data does not need to be reprocessed as audited financial statements for the period 2017–2021 were obtained from the Indonesia Stock Exchange.

This research utilizes SPSS version 26 (Statistical Package for Social Sciences) for its statistical analytical needs. Data on all research variables must be presented, and mathematical and statistical procedures must be performed to assess the research hypothesis. This reasearch data analysis uses moderated regression analysis.

Results and Discussion.

Classic Assumption Test Results

To get good regression results in this research, the regression model should meet the classic regression assumptions. This research is based on the null hypothesis, which states that the relationship between the independent variables and moderating variables in the regression model is not abnormal.

Normality test

This examination includes an assessment of the normality of observations. Regression models that demonstrate normal data distribution or assume normality are considered high quality. There are two different methods for assessing the normality of residuals, which include graphical analysis and statistical testing. The histogram graph shows a regular data distribution pattern characterized by a symmetrical bell-shaped curve without any slope to the left or right. In addition, the P-P Plot normality graph illustrates that the data points are distributed near the

Table 1

Operational Definition of Research Variables

Variables	Indicator	Scale
Audit Tenure (X ₁)	Audit tenure is measured by the length of the KAP's engagement with the same auditee Source: Rosyidi (2017)	Ratio
Audit Opinion (X ₂)	Unqualified (clear) opinion has a value of 1 Opinions other than unqualified has a value of 0 Source: Verawati & Wirakusuma (2016)	Nominal
KAP reputation (X ₃)	Big Four KAPs has a value of 1 Non-Big Four KAPs has a value of 0 Source: Verawati (2016)	Nominal
AuditorSwitching (X ₄)	The company changing its KAP is given code 1 Companies that do not change their KAP are given code 0 Source: Soraya & Haridhi (2017)	Nominal
Audit Report Lag (Y)	Audit report lag is measured in days from the date of the closing of company the book until the date of financial report is published to the public. Source: Ekaputri & Apriwenni (2021)	Ratio
Spesialisasi Industri Auditor (Z)	$SPEC = \frac{\sum \text{KAP Client}}{\sum \text{Issuer}} \times 100\%$ SPEC is given 1, meaning that the KAP specializes in industries with a market share > 15%. SPEC is given 0, meaning that the KAP is non-specialized in the industry with a market share of < 15%. Source: Sari & Novasari (2019)	Nominal

Source: SPSS processed result

diagonal line and show consistent alignment with the diagonal line. This alignment indicates that the observed data samples obey a normal distribution.

In this study, statistical analysis was carried out using the Kolmogorov-Smirnov one-sample test. The results show that the unstandardized residual, which is the focus of the investigation, produces a significance value of 0.067 in the MonteCarloSig test (2-tailed). This value exceeds the conventional threshold of 0.05, indicating that the data does not show a normal distribution.

Multicollinearity Test

No multicollinearity shown since tolerance value is greater than 0.10 and the VIF value is less than 10.

Autocorrelation Test

The autocorrelation test results of this research show a Watson Durbin (d) value of 1.994. Therefore, the Watson Durbin value is in the du to 4-du range ($1.8688 < 1.994 < 2.1312$), indicating the absence of positive or negative

values and the absence of autocorrelation problems.

Heteroscedasticity Test

Experimental predictions can be observed through the use of the Scatterplot graphical model. The scatter plot illustrates that the data points show a distribution above and below, or close to, position 0 along the Y axis. As a result, the considered regression model does not suffer from heterogeneity problems. All independent variables have a significance value of more than 0.05 as shown by statistical analysis of the Scatterplot graph using the park test.

The next statistical analysis carried out was moderated regression analysis, as depicted in the table above. The findings of the multiple linear regression analysis are presented below:

$$Y = 72,770 + 17,354X_1 - 0.298X_2 + 4,070X_3 + 2,420X_4 + 39,586Z - 18,533X_1Z - 20,595X_2Z - 19,399X_3Z + 3,686X_4Z + e$$

Information:

Z = Auditor Industry Specialization

Y = Audit Report Lag

Table 2

Moderated Regression Analysis

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	72.770	9.595		7.584	.000
	Audit Tenure(X1)	17.354	5.770	.457	3.008	.003
	Audit Opinion(X2)	-.298	8.227	-.005	-.036	.971
	KAPR eputation(X3)	4.070	12.052	.077	.338	.736
	Auditor Switching(X4)	2.420	7.379	.038	.328	.744
	AudiorIndustry Specializatон(Z)	39.586	13.304	.797	2.976	.004
	X1 Z	-18.533	7.218	-.663	-2.568	.012
	X2 Z	-20.595	11.594	-.425	-1.776	.079
	X3 Z	-19.399	13.294	-.350	-1.459	.148
	X4 Z	3.686	12.585	.032	.293	.770

a. Dependent Variable: Audit Report Lag

Source: SPSS processed result

a = Constant

X1 = Tenure Audit

X2 = Audit Opinion

X3 = KAP reputation

X4 = Auditor Switching

b1 – b10 = Regression coefficient

e = error (error rate) 5%

The interpretation of the formula above is:

1. Regression coefficient for audit tenure is -17.354; 1. This implies that the audit's significance grows with time. Audit reporting lag days would grow significantly by 17,354 days if all other factors remained the same.

2. The regression coefficient for the Audit Opinion variable is -0.298. This means that, all other things being equal, the time necessary to obtain an audit report is anticipated to be 0.298 days shorter if a corporation obtains an unqualified opinion.

3. The KAP Reputation variable has a regression coefficient of 4.070. Using a KAP affiliated with one of the Big Four audit firms is strongly connected with a 4,070-day increase in audit report delays, assuming all other variables remain constant.

4. For the variable "Auditor Change," the regression coefficient is 2.420. Therefore, it is reasonable to anticipate a 2,420-day increase in the duration of audit reporting lag days if a corporation switches auditors, all else being equal.

5. Fifth, the correlation between auditor industry specialization and regression coefficient

is 39.586. Assuming no other variables affect the timing of the audit report, this indicates a positive correlation between the auditor's area of expertise and the projected coefficient of 39,586 days.

6. The regression coefficient for the interaction of audit tenure with auditor industry specialization is -18.533. This implies that a one unit increase in the interaction variable between audit length and auditor industry specialization is associated with a decrease in audit report delay of 18,533 days, while all other variables are held constant.

7. Regression analysis shows that the interaction coefficient between audit opinion and auditor industry specialization is -20.595. This shows that a one unit increase in the interaction between audit opinion and auditor industry specialization is associated with a decrease in audit report lag of 20.595 days assuming all other variables do not change.

8. The regression coefficient of the interaction between hood reputation and auditor industry specialization is -19.399. This shows that a one unit increase in the interaction variable, which represents the combined effect of KAP reputation and auditor industry specialization, is associated with a decrease in audit report delays of 19,399 days, assuming all other variables are held constant.

9. Regression analysis shows a coefficient of 3.686 for the interaction variable which represents the combination of auditor turnover

and auditor industry specialization. This shows that, even though other variables remain constant, an increase in the interaction between auditor turnover and auditor industry specialization by one unit is associated with an increase in audit report lag of 3,686 days.

Coefficient of Determination

The modified R-squared highlights the importance of the coefficient of determination. Audit report lag is determined by several factors, as shown by the coefficient of determination: audit duration, audit opinion, audit reputation, auditor turnover, auditor specialization, and interactions between these variables. Specifically, these factors accounted for 19.3% of the variation in audit report delays, while the remaining 80.7% could be attributed to other variables not considered in this study.

Hypothesis Test

If analyzed mathematically, it is obtained that $F_{count} > F_{table}$, or $3.904 > 1.97$. The significance level (0.000 0.05) is low enough so that the hypothesis is accepted. This suggests that auditor industry specialization can have a significant impact on audit report latency when paired with audit duration, audit opinion, KAP reputation, and auditor turnover. The extent to which the independent variable helps explain the dependent variable is the focus of this statistical study. Brief Analysis of T-Test Data:

1. First, looking at the Tenure Audit, the tcount value of 3.008 is greater than the ttable value of 1.98373. However, the value of 0.003 is less significant than the baseline value of 0.05. Thus, the hypothesis is confirmed by the finding that Audit Tenure is a statistically significant predictor of Audit Report Lag.

2. The Audit Opinion t-calculated value of 0.036 is much lower than the significance threshold of 1.98373. Apart from that, the significance value of 0.971 is greater than the predetermined threshold of 0.05. This means that there is not enough evidence to support the premise that Audit Opinion has a significant impact on Audit Report Lag.

3. Third, the t-value of KAP Reputation is calculated at 0.338, which is lower than the minimum t-value of 1.98373. The significance level of 0.736 also exceeds the lower limit of 0.05. Therefore, we reject the null hypothesis which states that there is no relationship between KAP Reputation and Audit Report Lag.

4. The t-count value for Auditor Switching is 0.328, lower than the significance level of 1.98373 shown by the t table. In addition, the significance level of 0.744 is higher than the

minimum required value of 0.05. Consequently, we cannot accept the null hypothesis that changing auditors will reduce the time required to complete the audit report.

5. Fifth, tcount of Auditor Industry Specialization of 2.976 is greater than ttable of 1.98373. Furthermore, the significance value of 0.004 is less than the minimum required value, namely 0.05. There is no statistically significant relationship between Auditor Industry Specialization and Audit Report Lag, so the null hypothesis is accepted.

6. For the interaction between Audit Tenure and Auditor Industry Specialization, the t table value of 1.98373 is greater than the estimated t value of 2.568. Furthermore, 0.012 is smaller than the statistical significance limit of 0.05. Because auditor industry specialization is assumed to reduce the impact of auditor experience on audit report delays, this hypothesis can be accepted..

7. Even though the t-table value for the relationship between Audit Opinion and Auditor Industry Specialization is 1.98373, the t-count value for this interaction is only 1.776. In addition, the p value of 0.079 is statistically significant ($p > 0.05$). Therefore, we conclude that the hypothesis which states that the influence of Audit Opinion on Audit Report Lag is moderated by auditor specialization in the industry is wrong.

8. For the interaction between KAP Reputation and Auditor Industry Specialization, the calculated t value is 1.459, smaller than the critical t value of 1.98373. The significance level is 0.148, higher than the required 0.05. Because auditor industry specialization was found to have no moderating influence on the influence of KAP reputation on audit report lag, this hypothesis was rejected.

9. In the t table, the cutoff value is 1.98373, so the interaction value between auditor change and field of specialization is 0.293, which is below the cutoff. Moreover, because 0.770 is greater than 0.05, this hypothesis is not supported, and Auditor industry specialization does not impact auditor change on audit report latency.

Conclusion. Delays in posting audit results for food and beverage companies listed on the Indonesia Stock Exchange increase as the audit period increases. This phenomenon can be attributed to the fact that audit firms with more extended engagement periods tend to develop a sense of emotional closeness with their client companies, thereby potentially endangering auditor independence. Audit completion times may be extended due to increased emotional closeness between the primary audit partner

(KAP) and the client organization. This phenomenon can be attributed to the potential impact of KAP on its long-standing clients with whom it has established collaborative relationships. The audit reporting period for food and beverage companies listed on the Indonesia Stock Exchange is not significantly influenced by the presence or absence of an audit view. Audit reporting times in the food and beverage sector for companies listed on the Indonesia Stock Exchange differ slightly based on the quality of the AP. When people or businesses narrow their attention and resources to one area, they are said to “specialize.” The presence of industrial auditors has been shown to have a beneficial influence on the duration of audit report delays. However, it is essential to note that the expertise of industry specialist auditors does not necessarily guarantee speedy delivery of financial reports because auditors who specialize in the industry in conducting audits on new clients still have to understand and comprehend the business and background of their clients, such as by conducting inquiry, analytical procedures, observations, inspections, and also information from other sources such as legal advisors, government statistics, reports from journal analysts, newspapers, and others. Professional industrial auditors can help reduce delays in audit reports for food and beverage subsector companies traded on the Indonesian Stock Exchange. Choosing a Public Accounting Firm (KAP) with industry knowledge will reduce the time needed to audit the company's annual financial reports. Based on the findings of this research, food and beverage subsector industry experts who audit public companies on the Indonesia Stock Exchange do not aim to underestimate the impact of audit opinions on the time required to publish audit reports. These findings indicate that

auditors in the food and beverage sector do not ignore the impact of the KAP's reputation on the time lag between completing the audit and issuing reports on companies listed on the Indonesia Stock Exchange. The auditor's familiarity with the food and beverage subsector does not have much influence on the impact of changing auditors on audit report latency in companies traded on the Indonesia Stock Exchange.

Based on the facts explained in the previous discussion, the author proposes a series of recommendations.

1. For companies operating in the food and beverage industry. It is vital to encourage potential investors by emphasizing the importance of devoting more attention to financial statements. To increase potential investors' interest in financial reports, especially those related to Audit Tenure, Audit Opinion, KAP Reputation, Auditor Switching, and Auditor Industry Specialization.

2. For Further Researchers. Use other independent variables that affect Audit Report Lag, such as listing age and contingencies. Furthermore, not only use research objects in food and beverage companies, but can also look for other companies on the Indonesian Stock Exchange.

3. For Investors and Other Stakeholders. Analysis of a company's financial and business reports is expected to involve careful consideration of the timeliness of financial report disclosures because this factor directly impacts the reliability of the information presented in the report. Based on the findings of this research, it is recommended that investors give more significant consideration to the relationship between the Principal Audit Partner (KAP) and the company, as well as the caliber of the KAP employed. This will ensure the maintenance of the reliability of the financial reports produced by a company.

REFERENCES:

1. Aini, N., & Yahya, M. R. (2019). Pengaruh Management Change, Financial Distress, Ukuran Perusahaan Klien, Dan Opini Audit Terhadap Auditor Switching. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, vol. 4, no. 2, 245–258.
2. Apriyanti, & Rejeki, D. (2021). Pengaruh Ukuran Perusahaan, Opini Audit Dan Reputasi Auditor Terhadap Audit Report Lag Pada Kantor Akuntan Publik Wilayah Jakarta Selatan. *Jurnal Akuntansi dan Bisnis Krisnadwipayana*, vol. 8, no. 2, 146–157.
3. Astuti. (2021). *Analisa Laporan Keuangan*. Bandung: Penerbit Media Sains Indonesia.
4. Azzuhri, H., Kamaliah, & Rasuli, M. (2019). Pengaruh Audit Tenure, Kompleksitas Operasi Perusahaan, Kualitas Dan Opini Audit Terhadap Audit Report Lag Dengan Spesialisasi Industri Auditor Eksternal Sebagai Variabel Moderasi. *Pekbis Jurnal*, Vol. 11, No. 2, Juli 2019, 124–136.
5. Dewi, G. A., & Suputra, I. D. (2017). Pengaruh Kompleksitas Operasi, Kontinjensi, Pergantian Auditor Pada Audit Report Lag Dengan Spesialisasi Auditor Sebagai Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, vol. 21.2. November (2017), 912–941.

6. Effendi, E., & Dani, U. R. (2021). *Pengaruh Audit Tenure, Reputasi Auditor, Ukuran Perusahaan dan Komite Audit*. Bandung: Penerbit Adab.
7. Ekaputri, D., & Apriwenni, P. (2021). Audit Report Lag Dan Faktor Yang Memengaruhi. *Jurnal Online Insan Akuntan*, vol. 6, No.1 Juni 2021, 29–44.
8. Gaol, R. L., & Sitohang, M. (2020). Pengaruh Pergantian Auditor, Ukuran Kantor Akuntan Publik, Solvabilitas Dan Umur Perusahaan Terhadap Audit Report Lag. *Jurnal Riset Akuntansi & Keuangan*, 6(2), 207–228.
9. Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
10. Hermawan, A., & Yusran, H.L. (2017). *Penelitian Bisnis : Pendekatan Kuantitatif*. Jakarta: Penerbit Kencana.
11. Ibrahim, A. M. (2016). Pengaruh Profitabilitas, Leverage, Reputasi Kap Dan Opini Audit Terhadap Audit Delay (Studi pada Perusahaan Sektor Infrastruktur, Utilitas dan Transportasi Selama Periode 2012 – 2014). *Ultima Accounting*, vol 8. No. 1. Juni 2016, 1–21.
12. Junaidi, & Nurdiono. (2016). *Kualitas Audit Perspektif Opini Going Concern*. Yogyakarta: CV. Audit Offset.
13. Kosasih, M., & Arfianti, R. I. (2020). Kemampuan Spesialisasi Industri Auditor Memoderasi Pengaruh Audit Tenure Dan Kualitas Audit Serta Pengaruh Rasio Keuangan Terhadap Audit Report Lag. *Auditing Volume 9 Nomor 1 Februari 2020*, 86–106.
14. Lesmana, K., & Kurnia, R. (2016). Analisis Pengaruh Pergantian Manajemen, Opini Audit Tahun Sebelumnya, Financial Distress, Ukuran Kap, Dan Ukuran Perusahaan Klien Terhadap Voluntary Auditor Switching (Studi Pada Perusahaan Manufaktur di BEI Periode 2012-2014). *Ultima Accounting*. Vol. 8. No. 1. Juni 2016, 37–52.
15. Machmuddah, Z. (2020). *Metode Penyusunan Skripsi Bidang Ilmu Akuntansi*. Yogyakarta: Penerbit Deepublish.
16. Makhabati, D. N., & Adiwibowo, A. S. (2019). Pengaruh Spesialisasi Industri KAP, Reputasi Auditor, Dan Audit Tenure Terhadap Audit Report Lag. *Diponegoro Journal of Accounting*. Volume 8, Nomor 2, Tahun 2019, 1–9.
17. Manurung, S. (2021). *Auditing*. Bandung: Penerbit Media Sains Indonesia.
18. Mayling, P., & Prasetyo, A. B. (2020). Pengaruh Audit Tenure Dan Reputasi Kap Terhadap Audit Report Lag Dengan Spesialisasi Industri Auditor Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Industri Jasa yang Terdaftar di Bursa Efek Indonesia Tahun 2016 – 2018). *Diponegoro Journal of Accounting*. Volume 9 Nomor 2, Tahun 2020, 1–13.
19. Michael, C. J., & Rohman, A. (2017). Pengaruh Audit Tenure Dan Ukuran KAP Terhadap Audit Report Lag Dengan Spesialisasi Industri Auditor Sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia tahun 2013-2015). *Diponegoro Journal of Accounting Volume 6, Nomor 4, Tahun 2017*, 1–12.
20. Natonis, S. A., & Tjahjadi, B. (2019). Determinant of Audit Report Lag Among Mining. *Jurnal Organisasi dan Manajemen*. 15 (1)2019, 68–81.
21. Octaviani, S. (2017). Pengaruh Tenure Audit Dan Umur Listing Terhadap Audit Report Lag Dengan Spesialisasi Industri Auditor Sebagai Moderasi (Studi Empiris pada perusahaan LQ 45 yang terdaftar di Bursa Efek Indonesia Tahun 2011-2014). *JOM Fekon Vol. 4 No.1 (Februari) 2017*, 1945–1959.
22. Parahyta, C., & Herawaty, V. (2020). Pengaruh Financial Distress, Profitabilitas Dan Audit Tenure Terhadap Audit Report Lag Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *KOCENIN Serial Konferensi No. 1 (2020) Webinar Nasional Cendekiawan Ke 6 Tahun 2020, Indonesia*, 1–9.
23. Praptika, P. Y., & Rasmini, N. K. (2016). Pengaruh Audit Tenure, Pergantian Auditor Dan Financial Distress Pada Audit Delay Pada Perusahaan Consumer Goods. *E-Jurnal Akuntansi Universitas Udayana*. Vol. 15.3, 2052–2081.
24. Primastwi, A. (2017). Pengaruh Ukuran Perusahaan, Opini Auditor, Dan Reputasi Kap Terhadap Audit Delay. *KNiST*, 30 Maret 2017, 619–624.
25. Purba, E. (2021). *Metode Penelitian Ekonomi*. Medan: Penerbit Yayasan Kita Menulis.
26. Putri, A. D., & Rohman, A. (2022). Pengaruh Homogenitas Industri Dan Spesialisasi Industri Auditor Terhadap Audit Report Lag. *Diponegoro Journal of Accounting Volume 11, Nomor 4, Tahun 2022*, 1–15.
27. Risma, E. P., Achmad, B. (2022). Determinan Audit Report Lagdan Spesialisasi Auditor Sebagai Moderasi Pada Sektor Perdagangan, Jasa, Dan Investasi. *Fair Value : Jurnal Ilmiah Akuntansi Dan Keuangan*. Vol. 4, 1351–1374.
28. Rosyidi, M. (2017). Pengaruh Audit Tenure, Tingkat Solvabilitas Terhadap Audit Delaydengan Spesialisasi Auditor Sebagai Variabel Pemoderasi. *Jurnal Universitas Muhammadiyah Surakarta*, 1–12.
29. Safriliana, R., & Muawanah, S. (2019). Faktor yang Memengaruhi Auditor Switching di Indonesia. *Jurnal Akuntansi Aktual*. Volume 6, Nomor 1, Februari 2019, 234–240.

30. Sanjaya, F. B. (2017). Pengaruh Auditor Spesialisasi Industri, Ukuran Kap, Audit Tenure, Kepemilikan Keluarga, Dan Kualitas Laba Terhadap Cost Of Equity. *Jurnal Akuntansi Bisnis*. Vol. 15, no. 2, September 2017, 263–285.
31. Sari, N. K., & Sujana, E. (2021). Pengaruh Reputasi Kap, Opini Audit, Profitabilitas, Dan Kompleksitas Operasi Perusahaan Terhadap Audit Delay (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2015-2017). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*. Vol. 12, no. 02, 557–568.
32. Sari, T. P., & Novasari, L. (2019). Pengaruh Auditor Spesialisasi Industri Dan Redflags Terhadap Kualitas Laba Pada Perusahaan Publik Di Bidang Keuangan. *Majalah Ilmiah Solusi*. Vol. 17, no. 1 Januari 2019, 147–168.
33. Sastrawan, R., Perdhana, A. I., & Toliang, E. (2022). Spesialisasi Auditor Memoderasi Kualitas Kantor Akuntan Publik, Opini Audit, Pergantian Auditor Terhadap Audit Report Lag. *E-Jurnal Akuntansi*, 32(1), 265–279.
34. Shinta, W., & Budiarta, N. M. (2016). Pengaruh Umur Perusahaan, Ukuran Perusahaan, Reputasi Auditor, Dan Pergantian Auditor Terhadap Audit Report Lag. *E-Jurnal Akuntansi*, 15(1), 200–228.
35. Sihombing, T. (2021). Pengaruh Audit Opinion, Audit Tenure, Dan Profitabilitas Terhadap Audit Delay Dengan Reputasi Kantor Akuntan Publik(KAP) Sebagai Variabel Moderasi. *Jurakunman*. Vol. 14, no. 1, Januari 2021, 26–43.
36. Siregar, Y., & Elissabeth, D. M. (2018). Pengaruh Audit Tenure, Reputasi Auditor, Spesialisasi Audit, Dan Ukuran Perusahaan Terhadap Kualitas Audit Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI). *Jurnal Ilmiah Simantek*. Vol. 2, no. 3, 1–13.
37. Soraya, E., & Haridhi, M. (2017). Faktor-Faktor Yang Mempengaruhivoluntary Auditor Switching (Studi Empiris pada Perusahaan Non Financing yang Terdaftar di Bursa Efek Indonesia tahun 2011-2015). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*. Vol. 2, no. 1, 48–62.
38. Susandya, A. A., & Suryandari, N. N. (2021). Dinamika Karakteristik Komite Audit Pada Audit Report Lag. *Media Riset Akuntansi, Auditing & Informasi*. Vol. 21 No. 2 September 2021, 175–190.
39. Syafina, L. (2019). *Metode Penelitian Akuntansi*. Medan: Penerbit FEBI UIN-SU Press.
40. Syofyan, E. (2022). *Pengaruh Rotasi Audit, Tenura Audit, dan Spesialisasi Auditor terhadap Kualitas Audit*. Malang: Penerbit Unisma Press.
41. Verawati, N. M. (2016). Pengaruh Pergantian Auditor, Reputasi Kap, Opini Audit Dan Komite Audit Pada Audit Delay. *E-Jurnal Akuntansi Universitas Udayana*. Vol. 17.2. November (2016), 1083–1111.
42. Zarefar, A., Imelda, S., Adri, S. S., &. Pengaruh Opini Audit, Pergantian Auditor, Kesulitan Keuangan, dan Efektivitas Komite Audit Terhadap Audit Delay. *Jurnal Akuntansi Keuangan dan Bisnis*. Vol. 12, no. 2, November (2019), 135–144.