

**THE EFFECT OF INDUSTRIAL AUDITOR SPECIALIST AND
OPERATIONS COMPLEXITY ON AUDIT REPORT LAG WITH AUDIT
FEE AS A MODERATING VARIABLE**

ABSTRACT

This study aims to analyze and obtain empirical evidence regarding the effect of industrial auditor specialists and operating complexity on audit report lag with audit fees as a moderating variable. The samples in this study were manufacturing companies in the basic and chemical industrial sectors and the consumer goods industrial sector listed on the Indonesia Stock Exchange for the 2016-2019 period. Hypothesis testing is done through Moderated Regression Analysis (MRA).

The results of this study indicate that industrial auditor specialists have a positive effect on audit report lag. Operational complexity has no effect on audit report lag. Audit Fee can weaken the influence of industrial auditor specialists on Audit Report Lag as a moderating predictor and Audit Fee can strengthen the effect of operating complexity on Audit Report lag as pure moderation.

Key words : Audit report lag, Industrial auditor specialist, Operation complexity and Audit fee

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**PENGARUH SPESIALIS AUDITOR INDUSTRI DAN KOMPLEKSITAS
OPERASI TERHADAP AUDIT REPORT LAG DENGAN AUDIT FEE
SEBAGAI VARIABEL MODERASI**

ABSTRAK

Penelitian ini bertujuan untuk menganalisa dan memperoleh bukti empiris mengenai pengaruh spesialis auditor industri dan kompleksitas operasi terhadap audit report lag dengan audit fee sebagai variabel moderasi. Sampel dalam penelitian ini adalah perusahaan manufaktur sektor industri dasar dan kimia dan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016-2019. Pengujian hipotesis dilakukan melalui *Moderated Regression Analysis (MRA)*.

Hasil penelitian ini menunjukan bahwa spesialis auditor industri berpengaruh positif terhadap audit report lag, Kompleksitas operasi tidak berpengaruh terhadap Audit report lag. Audit Fee dapat memperlemah pengaruh spesialis auditor industri terhadap Audit Report Lag sebagai moderasi prediktor dan Audit Fee dapat memperkuat pengaruh kompleksitas operasi terhadap Audit report lag sebagai moderasi murni.

Kata kunci : *Audit report lag, Spesialis auditor industri, Kompleksitas operasi dan Audit fee*

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