

## Intisari

Kualitas audit laporan keuangan ditentukan oleh negosiasi antara auditor dan klien. Negosiasi tersebut susah diobservasi dan pemangku kepentingan hanya dapat melihat hasil akhirnya yang berupa data keuangan. Dengan menggunakan data keuangan, penelitian ini bertujuan untuk menguji negosiasi auditor-klien yang direpresentasikan oleh jeda laporan audit terhadap kualitas audit ketika terjadi rotasi auditor dan diaudit oleh auditor spesialis industri. Sampel penelitian menggunakan perusahaan publik di Bursa Efek Indonesia dengan sampel 3.844 tahun amatan perusahaan pada periode 2013-2023. Di satu sisi, hasil penelitian menunjukkan bahwa rotasi auditor tidak berpengaruh pada jeda laporan audit terhadap kualitas audit. Di sisi lain, penurunan kualitas audit saat jeda laporan audit semakin panjang dapat diminimalisir ketika diaudit oleh auditor spesialis industri.

**Kata kunci:** kualitas audit, jeda laporan audit, rotasi auditor, auditor spesialis industri, negosiasi auditor-klien

### *Abstract*

*The quality of a financial statement is determined by negotiations between auditors and clients. These negotiations are difficult to observe, and stakeholders can only see the final results in the form of financial data. Using financial data, this study aims to examine auditor-client negotiations, represented by audit report lag, on audit quality when there is auditor rotation and the audit is conducted by industry-specialised auditors. The research sample consists of public companies listed on the Indonesia Stock Exchange, with a sample size of 3,844 company observations over the period 2013–2023. The results indicate that auditor rotation does not affect the audit report lag on audit quality. On the other hand, the decline in audit quality as the audit report lag lengthens can be minimised when audited by industry-specialised auditors.*

**Keywords:** *audit quality, audit report lag, auditor rotation, industry specialist auditor, auditor-client negotiation*