

ABSTRACT

Dwi Krisnawati, 170221100004. The Effect of Good Corporate Governance, Company Characteristic, Audit Opinion, Public Accounting Firm Reputation, and Specialization of Auditor Industry towards Audit Delay (Case Study on Mining Company Listed on Indonesia Stock Exchange 2015-2019). Under the guidance of Anita Carolina, S.E., M.Bus Adv., Ak., QIA., CA., CfrA.

This study aims to examine the effect of audit committee size, profit and loss, the complexity of company operations, audit opinion, public accounting firm reputation, and industry specialization auditors. The research method used is quantitative. The population in this study is a mining company listed on the Indonesia Stock Exchange in 2015-2019. The sampling technique used purposive sampling. Data analysis technique by using multiple linear regression analysis is processed using IBM SPSS 26 software. The sample used was 16 selected companies according to the required indicators. Results and conclusions in this study show that the variables of audit committee size, audit opinion, and public accounting firm reputation do not affect audit delay. In contrast, the profit and loss variables, operating complexity company, and auditor industry specialization affect audit delay.

Keywords: *Audit committee size, profit and loss, the complexity of company operations, audit opinion, public accounting firm reputation, auditor industry specialization, audit delay*

ABSTRAK

Dwi Krisnawati, 170221100004. Pengaruh *Good Corporate Governance*, Karakteristik Perusahaan, Opini Audit, Reputasi KAP, dan Spesialisasi Industri Auditor terhadap *Audit Delay* (Studi kasus pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia pada Periode 2015-2019). Dibawah bimbingan Anita Carolina, S.E., M.Bus Adv., Ak., QIA., CA.,CFrA.

Penelitian ini bertujuan untuk menguji pengaruh ukuran audit komite, laba rugi, kompleksitas operasi perusahaan, opini audit, reputasi KAP, dan spesialisasi industri auditor. Metode penelitian yang digunakan adalah kuantitatif. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2015-2019. Teknik pengambilan sampel menggunakan *purposive sampling*. Teknik analisis data dengan menggunakan analisis regresi linear berganda yang diolah menggunakan bantuan *software IBM SPSS 26*. Sampel yang digunakan sebanyak 16 perusahaan yang diseleksi sesuai dengan indikator yang dibutuhkan. Hasil dan kesimpulan dalam penelitian ini menunjukkan bahwa variabel ukuran audit komite, opini audit, dan reputasi KAP tidak berpengaruh terhadap *audit delay*. Sementara variabel laba rugi, kompleksitas operasi perusahaan, dan spesialisasi industri auditor berpengaruh terhadap *audit delay*.

Kata kunci: Ukuran audit komite, laba rugi, kompleksitas operasi perusahaan, opini audit, reputasi KAP, spesialisasi industri auditor, *audit delay*.