

**PENGARUH REPUTASI KAP, OPINI AUDIT, DAN KOMITE
AUDIT TERHADAP AUDIT *DELAY* PERUSAHAAN
SEKTOR PERTAMBANGAN YANG TERDAFTAR
DI BURSA EFEK INDONESIA
PERIODE 2013-2017**

ABSTRAK

Tujuan dari penelitian ini adalah untuk: 1) mengetahui pengaruh reputasi KAP secara parsial terhadap audit *delay*; 2) mengetahui pengaruh opini audit secara parsial terhadap audit *delay*; 3) mengetahui pengaruh komite audit secara parsial terhadap audit *delay*; 4) mengetahui pengaruh reputasi KAP, opini audit, dan komite audit secara simultan terhadap audit *delay*. Populasi penelitian ini adalah seluruh perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia periode 2013-2017 sebanyak 44 perusahaan.

Metode pengambilan sampel menggunakan *purposive sampling*, dengan kriteria perusahaan tidak mengalami *delisting* serta menerbitkan laporan keuangan dan tahunan yang lengkap dari periode 2013-2017. Berdasarkan kriteria-kriteria tersebut didapatkan sampel sebanyak 34 perusahaan.

Hasil dari penelitian ini adalah: 1) reputasi KAP secara parsial berpengaruh negatif dan signifikan terhadap audit *delay*; 2) opini audit secara parsial tidak berpengaruh signifikan terhadap audit *delay*; 3) komite audit secara parsial tidak berpengaruh signifikan terhadap audit *delay*; 4) reputasi KAP, opini audit, dan komite audit secara simultan berpengaruh signifikan terhadap audit *delay*.

Kata Kunci: Reputasi KAP, Opini Audit, Komite Audit, dan Audit *Delay*.

***IMPACT OF PUBLIC ACCOUNTING FIRM REPUTATION, AUDIT OPINION,
AND AUDIT COMMITTEE ON AUDIT DELAY IN MINING SECTOR
COMPANIES LISTED ON THE INDONESIA STOCK
EXCHANGE FOR THE PERIOD 2013-2017***

ABSTRACT

The purpose of this research is to: 1) determine the effect of public accounting firm reputation partially on audit delay; 2) determine the effect of audit opinion partially on audit delay; 3) determine the effect of audit committee partially on audit delay; 4) determine the effect of public accounting firm reputation, audit opinion, and audit committee simultaneously on audit delay. The population of this research is 44 mining sector companies listed on the Indonesia Stock Exchange for the period 2013-2017.

The sampling methods use the purposive sampling, with the criteria that the company does not experience delisting and publishes complete financial reports and annual reports from the period 2013-2017. Based on these criteria obtained a sample of 34 companies.

The results of this study are: 1) public accounting firm reputation partially has a negative and significant effect on audit delay; 2) audit opinion partially has no significant effect on audit delay; 3) audit committee partially has no significant effect on audit delay; 4) public accounting firm reputation, audit opinion, and audit committee simultaneously have a significant effect on audit delay.

Keywords: Public Accounting Firm Reputation, Audit Opinion, Audit Committee, and Audit Delay.