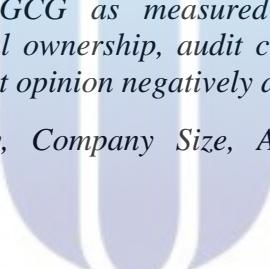


ABSTRACT

This study aims to determine the effect of company size, audit opinion, good corporate governance (GCG) on audit delay in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2019 period. The population in this study was 78 mining companies. Based on the purposive sampling method, the number of research samples was 34 mining companies. The research method used in this study is a casual research method. The analysis method used in this study is a descriptive statistical analysis method with a quantitative approach and a multiple linear regression analysis method using the SPSS program version 25.0. Based on the results of the analysis tests carried out, it was concluded that the size of the company, audit opinion, GCG had a simultaneous effect (Test F) and significantly affected the audit delay. The results of the partial research (Test t) of the company size and GCG as measured by an independent board of commissioners, managerial ownership, audit committee have no effect on audit delay. Meanwhile, the audit opinion negatively affects the audit delay.

Keywords : Audit Delay, Company Size, Audit Opinion, Good Corporate Governance, Mining.



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, opini audit, *good corporate governance* (GCG) terhadap *audit delay* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2017-2019. Populasi dalam penelitian ini sebanyak 78 perusahaan pertambangan. Berdasarkan metode *purposive sampling* jumlah sampel penelitian terdapat sebanyak 34 perusahaan pertambangan. Metode penelitian yang digunakan dalam penelitian ini adalah metode penelitian kasual (*causal research*). Metode analisis yang digunakan dalam penelitian ini adalah metode analisis statistik deskriptif dengan pendekatan kuantitatif dan metode analisis regresi linear berganda yang menggunakan program SPSS versi 25.0. Berdasarkan hasil pengujian analisis yang dilakukan pada penelitian ini, maka diperoleh kesimpulan bahwa ukuran perusahaan, opini audit, GCG berpengaruh secara simultan (Uji F) dan signifikan terhadap *audit delay*. Hasil penelitian secara parsial (Uji T) ukuran perusahaan dan GCG yang diukur dengan dewan komisaris independen, kepemilikan manajerial, komite audit tidak berpengaruh terhadap *audit delay*. Sedangkan, opini audit berpengaruh negatif terhadap *audit delay*.

Kata kunci : *Audit Delay*, Ukuran Perusahaan, Opini Audit, *Good Corporate Governance*, Pertambangan.

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