

ABSTRACT

This study aims to test, analyze and obtain empirical evidence regarding the effect of fee audit, auditor switching, and company size on audit delay. This research was conducted on mining sector companies listed on the Indonesia Stock Exchange during the 2021-2022 period. This study uses secondary information from financial statements of mining companies listed on the Indonesia Stock Exchange. The sampling technique in this study uses purposive sampling with several predetermined criteria so that the samples obtained were 72 samples. The data analysis method used is panel data regression test using the software application Eviews. The results of this study indicate that (1) Fee Audit has a negative effect on audit delay, (2) Auditor Switching has no effect on audit delay, and (3) Company Size has no effect on audit delay.

Keywords: *Fee Audit, Auditor Switching, Company Size, Audit Delay*



ABSTRAK

Penelitian ini bertujuan untuk melakukan analisis empiris terhadap pengaruh fee audit, pergantian auditor, dan ukuran perusahaan terhadap audit delay. Penelitian dilakukan pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021-2022. Sumber data yang digunakan adalah laporan keuangan perusahaan pertambangan yang terdaftar di BEI. Metode pengambilan sampel menggunakan teknik purposive sampling dengan kriteria tertentu, menghasilkan sampel sebanyak 72 perusahaan. Analisis data dilakukan menggunakan uji regresi data panel dengan menggunakan perangkat lunak Eviews. Hasil penelitian menunjukkan bahwa (1) Fee audit memiliki pengaruh negatif terhadap audit delay, (2) Pergantian auditor tidak berpengaruh terhadap audit delay, dan (3) Ukuran perusahaan tidak berpengaruh terhadap audit delay.

Kata kunci: *Fee Audit, Pergantian Auditor, Ukuran Perusahaan, Audit Delay.*

