

ABSTRAK

Penelitian ini bertujuan untuk menganalisis apakah laba/rugi operasi, ukuran perusahaan, ukuran Kantor Akuntan Publik (KAP), dan opini audit mempengaruhi *audit delay* dengan meneliti perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI). Dalam penelitian ini yang menjadi populasi adalah perusahaan-perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2015-2019. Sementara pengambilan sampel memakai teknik *purposive sampling* dan diperoleh sampel 12 perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia. Adapun teknik analisis data menggunakan analisis regresi logistik dengan program SPSS. Hasil penelitian menunjukkan bahwa laba/rugi operasi berpengaruh terhadap *audit delay*. Sementara ukuran perusahaan, ukuran Kantor Akuntan Publik (KAP), dan opini audit tidak berpengaruh terhadap *audit delay*. Secara simultan, laba/rugi operasi, ukuran perusahaan, ukuran Kantor Akuntan Publik (KAP), dan opini audit berpengaruh secara simultan terhadap *audit delay* pada perusahaan Sektor Energi yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2015-2019.

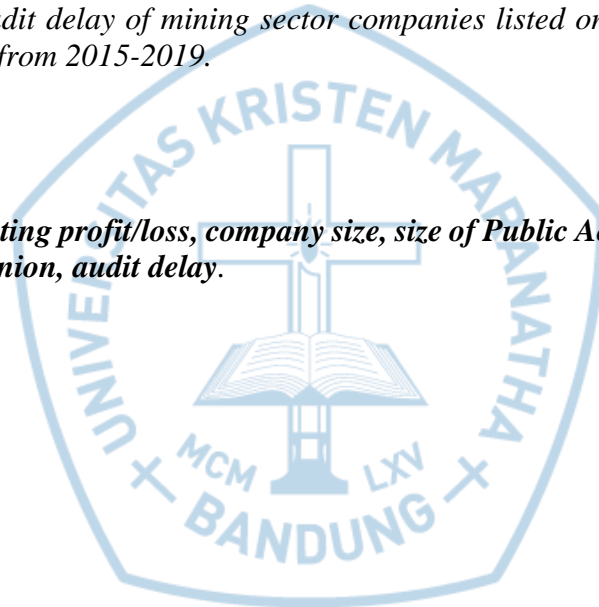
Kata-kata kunci: laba/rugi operasi, ukuran perusahaan, ukuran Kantor Akuntan Publik (KAP), opini audit, *audit delay*.



ABSTRACT

This study aims to analyze whether operating profit/loss, company size, size of the Public Accountant's Office (KAP), and audit opinion affect audit delay by examining mining sector companies listed on the Indonesian Stock Exchange (IDX). In this study, the population is mining sector companies listed on the Indonesian Stock Exchange (IDX) from 2015-2019. Meanwhile, the sampling method used purposive sampling technique and obtained sample of 12 mining sector companies listed on the Indonesian Stock Exchange. The data analysis technique uses logistic regression analysis with SPSS program. Study results show that operating profit/loss affect the audit delay. While the company size, the Accounting Public Firm size, and audit opinion have no effect on audit delay. Simultaneously, operating profit/loss, company size, size of Accounting Public Firm and audit opinion affect audit delay of mining sector companies listed on Indonesian Stock Exchange (IDX) from 2015-2019.

Keywords: *operating profit/loss, company size, size of Public Accountant's Office (KAP), audit opinion, audit delay.*



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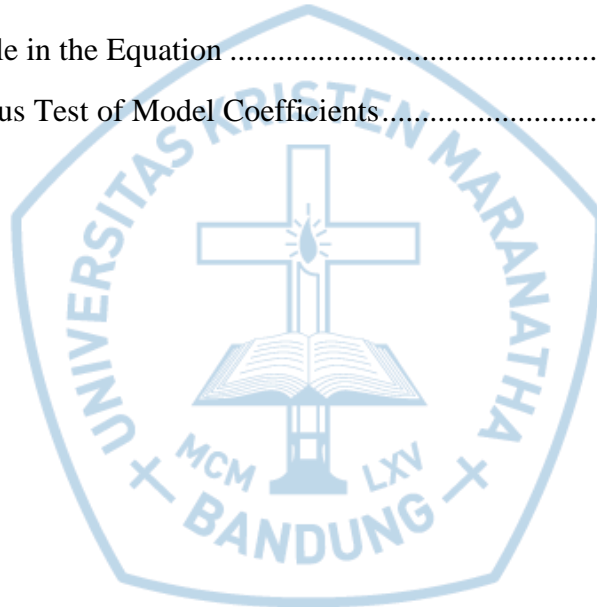
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