

**PENGARUH REPUTASI KAP, OPINI AUDIT, PROFITABILITAS,  
DAN KOMPLEKSITAS OPERASI PERUSAHAAN  
TERHADAP *AUDIT DELAY***

**(Studi Empiris pada Perusahaan Pertambangan yang Terdaftar  
di Bursa Efek Indonesia Pada Tahun 2015-2017)**

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**ABSTRAK**

Tujuan penelitian ini adalah guna membuktikan secara empiris pengaruh reputasi KAP, opini audit, profitabilitas, dan kompleksitas operasi perusahaan terhadap *audit delay*. Penelitian ini adalah penelitian kuantitatif dengan mempergunakan data sekunder yang didapat dari *annual report* perusahaan. Populasi penelitian ini adalah seluruh perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada tahun 2015-2017. Teknik pengambilan sampel dalam penelitian ini mempergunakan *purposive sampling*. Sampel yang memenuhi kriteria dalam penelitian ini adalah 17 perusahaan. Teknik analisis data yang dipergunakan adalah analisis regresi linier berganda dengan mempergunakan *software* SPSS versi 24.

Hasil penelitian menunjukkan bahwas (1) reputasi KAP berpengaruh terhadap *audit delay*, (2) opini audit berpengaruh terhadap *audit delay*, (3) profitabilitas berpengaruh terhadap *audit delay*, dan (4) kompleksitas operasi perusahaan berpengaruh terhadap *audit delay*.

**Kata kunci** : reputasi KAP, opini audit, profitabilitas, kompleksitas operasi perusahaan, *audit delay*.

***THE EFFECT OF KAP REPUTATION, AUDIT OPINION,  
PROFITABILITY, AND COMPLEXITY OF COMPANY OPERATIONS  
TOWARD THE AUDIT DELAY***

***(Empirical Study of Mining Companies Listed on the Indonesia Stock  
Exchange 2015-2017)***

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***ABSTRACT***

*The purpose of this study was to empirically prove the impact of KAP reputation, audit opinion, profitability, and complexity of company operations toward audit delay. This study was a quantitative study using secondary data obtained from the company's annual report. The population of this study were all mining sector companies listed on the Indonesia Stock Exchange during the 2015-2017 period. The sampling technique in this study was purposive sampling. The samples that qualified the purposive sampling criteria in this study were 17 companies. The data analysis technique used was multiple linear regression analysis using SPSS software version 24.*

*The results showed that (1) KAP reputation had an effect toward audit delay, (2) audit opinion had an effect toward audit delay, (3) profitability had an effect toward audit delay, and (4) complexity of company operations had an effect toward audit delay.*

***Keywords : KAP reputation, audit opinion, profitability, complexity of company operations, audit delay.***