

ABSTRAK

Judul : Pengaruh Financial Distress , Auditor Switching dan Ukuran Perusahaan terhadap Audit Delay Pada Perusahaan Sektor Pertambangan Yang Terdaftar di Bursa Efek Indonesia Periode 2014-2018.

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengetahui Pengaruh *Financial Distress*, *Auditor Switching*, dan Ukuran Perusahaan terhadap Audit Delay Pada Perusahaan Sektor Pertambangan. Dalam penelitian ini variabel yang digunakan *Financial Distress*, *Auditor Switching*, dan Ukuran Perusahaan yang diprosikan *Financial Distress* dengan *Debt to Total Asset*, Auditor Switching yang diprosikan dengan Variabel Dummy dan Ukuran Perusahaan diprosikan dengan Kapitalisasi Pasar. Populasi dalam penelitian ini adalah Perusahaan Sektor Pertambangan periode 2014 – 2018. Sampel dalam penelitian ini adalah 38 perusahaan sektor pertambangan dengan waktu penelitian selama 5 tahun sehingga menghasilkan 190 sampel yang diperoleh dengan teknik *purposive sampling*. Hasil penelitian ini menunjukkan bahwa variabel *Financial Distress*, *Auditor Switching*, dan Ukuran Perusahaan berpengaruh secara simultan terhadap *Audit Delay*. Secara parsial variabel *Financial Distress* berpengaruh positif signifikan terhadap *Audit Delay*, secara parsial *Auditor Switching* dan Ukuran Perusahaan tidak berpengaruh terhadap *Audit Delay*.

Kata Kunci: *Financial Distress*, *Auditor Switching*, Ukuran Perusahaan dan *Audit Delay*

ABSTRACT

Title : *The Effect of Financial Distress, Auditor Switching and Company Size on Audit Delay in Mining Sector Companies Listed on The Indonesian Stock Exchange in 2014 – 2018.*

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This study aims to determine the effect of Financial Distress, Auditor Switching and Company Size on Audit Delay in Mining Sector Companies . In this study the variables used are Financial Distress, Auditor Switching and Company Size which is proxied with the Financial Distress with Debt to Tottal Assets Ratio, Auditor Switching Quality which is proxied by Dummy Variables and Company Size which is proxied with Market Capitalization. The population in this study were Mining Sector Companies Listed on the Indonesia Stock Exchange in 2014 - 2018. Samples in this study were 38 mining sector companies with a research period of 5 years so as to produce 190 samples obtained by technique purposive sampling. The results of this study indicate that the variables of Financial Distress, Auditor Switching, and Company Size simultaneously influence on Audit Delay. Partially the Financial Distress has positive significant effect on Audit Delay and partially Auditor Switching and Company Size has no effect on Audit Delay.

Keyword : *Financial Distress, Auditor Switching, Company Size and Audit Delay*