

## ABSTRAK

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**PENGARUH UKURAN PERUSAHAAN, REPUTASI KAP, DAN MEKANISME *GOOD CORPORATE GOVERNANCE* TERHADAP AUDIT DELAY PADA PERUSAHAAN MANUFAKTUR SEKTOR *CONSUMER* PADA TAHUN 2018 – 2020 YANG TERDAFTAR DI S&P CAPITAL IQ**  
(xv. 43 halaman: 1 gambar; 15 tabel; 11 lampiran )

Penelitian ini bertujuan menguji pengaruh ukuran perusahaan, reputasi KAP, dan mekanisme *good corporate governance* terhadap *audit delay*. Ukuran perusahaan diukur dengan natural logaritma total asset perusahaan, reputasi KAP diprosikan dengan variabel *dummy* atas KAP Indonesia yang beraliansi dengan KAP *BIG Four*, dan *good corporate governance* diukur dengan ukuran komite audit, dewan direksi, presentase direksi independent dan direksi wanita didalam jajaran direksi. Penelitian ini menggunakan *purposive sampling* dalam pengambilan sampel dan menggunakan model regresi linear berganda. Terdapat data observasi sebanyak 109 perusahaan atau 327 *firm-year* dari seluruh perusahaan publik yang bergerak di bidang industri manufaktur pada sektor *consumer* yang terdaftar di S&P Capital IQ paa periode 2018 hingga 2020. Penelitian ini tidak menemukan bukti tentang pengaruh ukuran perusahaan, reputasi KAP, ukuran komite audit, ukuran dewan independen dan gender dewan direksi terhadap *audit delay*, namun penelitian ini menemukan bukti tentang pengaruh ukuran dewan direksi terhadap *audit delay*.

**Referensi:** 30 (1982-2017)

**Kata kunci:** *audit delay*, ukuran perusahaan, reputasi KAP, komite audit, dewan direksi, dewan direksi independen, *woman on board*

## **ABSTRACT**

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***THE EFFECT OF COMPANY SIZE, REPUTATION OF PUBLIC ACCOUNTING FIRM, AND GOOD CORPORATE GOVERNANCE MECHANISM TOWARDS AUDIT DELAY IN MANUFACTURING COMPANIES CONSUMER SECTOR LISTED ON S&P CAPITAL IQ IN 2018 – 2020***

*(xv. 43 pages : 1 figure; 15 tables 11 appendices )*

*This study aims to examine the effect of company size, reputation of audit firm, and good corporate governance mechanism towards audit delay. Company size is measured using natural logarithm of total assets, reputation of public accounting firm is proxied by a dummy variable on Indonesia KAPs in alliance with BIG Four, and good corporate governance is measured using audit committee size, board of directors, percentage of independence directors and gender on board. This study uses purposive sampling to take samples and uses multiple linear regression models. There are observational data of 109 companies or 327 firm-years from all public companies engaged in the manufacturing industry in the consumer sector listed on S&P Capital IQ in 2018 to 2020. This study did not find evidence about the relationship between company size, reputation of public accounting, audit committee size, size of independent directors, and gender on the board directors with audit delay, while this study found evidence about the relationship between size of board directors and audit delay.*

***References : 30 (1982-2017)***

***Keyword : audit delay, company size, reputation of public accounting firm, audit committee size, board of directors, independence directors, women on board***