

## ABSTRAK

Penelitian dilakukan untuk meneliti hubungan *Auditor-Client Geographic Proximity* terhadap ketepatan waktu penyampaian laporan keuangan, serta meneliti apakah Auditor Spesialis dapat memoderasi kedua hubungan tersebut. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan 1327 sampel perusahaan yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Data penelitian ini diolah menggunakan *software* SPSS versi 23 dan teknik analisis yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa *Audit-Client Geographic Proximity* berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan serta Auditor Spesialis juga berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan. Akan tetapi Auditor Spesialis tidak terbukti dapat mereduksi kedua hubungan tersebut.

**Kata Kunci :** *Audit-Client Geographic Proximity, Audit Delay, Auditor Spesialis*

**ABSTRACT**

*The research was conducted to examine the relationship between Auditor-Client Geographic Proximity to the timeliness of financial statement submission, and examine whether Specialist Auditors can moderate the two relationships. This research uses a quantitative approach using 1327 sample of companies listed on the Indonesia Stock Exchange for the period of 2016-2018. The data of this study were processed using SPSS software version 23 and the analytical technique used was multiple linear regression analysis. The results of this study indicate that Audit-Client Geographic Proximity has a significant effect on the timeliness of financial statement submission and the Specialist Auditor also has a significant effect on the timeliness of financial statement submission. However, the Specialist Auditor has not been proven to be able to reduce the two relations.*

**Keywords :** *Auditor-Client Geographic Proximity, Audit Delay, Specialist Auditors*