

ABSTRAK

Penelitian ini bertujuan untuk menganalisis bagaimana pengaruh *auditor-client geographic proximity*, jumlah anak perusahaan, dan jumlah partner audit terhadap *audit delay* dengan *audit tenure* sebagai variabel moderasi. Sampel penelitian ini adalah 1874 observasi dari 462 perusahaan yang berbeda yang terdaftar di Bursa Efek Indonesia untuk periode tahun 2013-2017. Model analisis yang digunakan adalah analisis regresi linier berganda dengan software SPSS 20.0. Hasil uji hipotesis menunjukkan *auditor-client geographic proximity* tidak berpengaruh terhadap *audit delay*, jumlah anak perusahaan berpengaruh positif signifikan terhadap *audit delay*, jumlah partner audit berpengaruh negatif signifikan terhadap *audit delay*. Sedangkan *audit tenure* dapat memoderasi pengaruh *auditor-client geographic proximity* terhadap *audit delay*, secara negatif signifikan. Hal tersebut menunjukkan bahwa *audit tenure* memperlemah pengaruh *auditor-client geographic proximity* terhadap *audit delay*. Variabel jumlah anak perusahaan dan jumlah partner audit, *audit tenure* tidak memoderasi pengaruh kedua variabel terhadap *audit delay*.

Kata Kunci: Auditor-Client Geographic Proximity, Jumlah Anak Perusahaan, Jumlah Partner Audit, Audit Tenure, Audit Delay

ABSTRACT

This study aims to analyze how the influence of auditor-client geographic proximity, number of subsidiaries, and the number of audit partners on audit delay with audit tenure as a moderating variable. The sample of this study was 1874 observations from 462 different companies listed on the Indonesia Stock Exchange for the period 2013-2017. The analytical model used is multiple linear regression analysis with SPSS 20.0 software. Hypothesis test results indicate that geographic proximity client-auditor doesn't affect audit delay, the number of subsidiaries has a significant positive effect on audit delay, the number of audit partners has a significant negative effect on audit delay. While audit tenure can moderate the influence of auditor-client geographic proximity to audit delay, significantly negative. This shows that the audit tenure weakens the influence of auditor-client geographic proximity to audit delay. The variable number of subsidiaries and the number of audit partners, audit tenure doesn't moderate the influence of the two variables on audit delay.

Keywords: Auditor-Client Geographic Proximity, Number of Subsidiaries, Number of Partner Audit, Tenure Audit, Audit Delay