

ABSTRACT

All companies going public on the Indonesia Stock Exchange (IDX) must report financial statements, and be prepared in accordance with financial accounting standards that have been audited by auditors in a timely manner. The implementation and also the responsibility of the auditor relates to the timeliness of the submission of audit reports. One of the obstacles experienced by the company to go public is the timeliness in publishing its annual financial statements in a relevant manner.

This research aims to find out how the effect of auditor change, auditor industry specialization, and financial expertise on audit delays in mining sector companies listed on the Indonesia Stock Exchange for the period 2016-2019. The factors tested in this study were the change of auditors, industry auditor specialization and financial expertise as independent variables, while audit delay as dependent variables.

The research method used in this study is descriptive and verificative method. The population in this study is mining sector companies listed on the Indonesia Stock Exchange which amounts to 44 companies. The sampling technique used in this study is non probability sampling with purposive sampling method, so that the number of samples as many as 30 companies. The data analysis used is the regression of the panel data using the Eviews program. The type of data used is secondary data by using financial statements.

The results showed that the change of auditors, industry auditor specialization, and financial expertise influenced simultaneously on audit delays. Partial turnover of auditors has no effect on audit delays, while industry auditor specialization and financial expertise negatively affect audit delays.

The suggestion in this study is to add free variables outside of this study that if it has an influence on audit delay. Furthermore, advice to extend the period of research and use research subjects of other sector companies.

Keywords: *Audit delay, Auditor Change, Auditor Industry Specialization, Financial Expertise.*