

ABSTRAK

Mhd. Rafli Hamdani , NIM 7163220037. Pengaruh Kompleksitas Operasi Perusahaan, Komite Audit, Profitabilitas, *Audit Tenure*, dan Ukuran KAP Terhadap *Audit Delay* (Studi Empiris pada Perusahaan Properti dan *Real Estate* di Bursa Efek Indonesia Tahun 2017-2018). Skripsi, Program Studi Akuntansi, fakultas Ekonomi, Universitas Negeri Medan 2020.

Banyak faktor yang menyebabkan perusahaan tidak menerbitkan laporan keuangannya secara tepat waktu. Penelitian ini bertujuan untuk menguji pengaruh kompleksitas operasi perusahaan, komite audit, profitabilitas, *audit tenure*, dan ukuran KAP terhadap *audit delay*.

Populasi dalam penelitian ini adalah 73 perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2017-2018. Metode pengambilan sampel yang digunakan adalah *purposive sampling*, dengan jumlah sampel selama dua tahun sebanyak 62 perusahaan. Analisis data dalam penelitian ini menggunakan pendekatan kuantitatif dengan melakukan uji asumsi klasik, analisis regresi berganda dan uji hipotesis dibantu dengan program SPSS 25.

Hasil penelitian menunjukkan bahwa secara simultan kompleksitas operasi perusahaan, komite audit, profitabilitas, *audit tenure*, dan ukuran KAP berpengaruh signifikan terhadap *audit delay*. Sementara secara parsial profitabilitas berpengaruh negatif dan signifikan terhadap *audit delay*, dan ukuran KAP berpengaruh positif dan signifikan terhadap *audit delay*. Sehingga dapat disimpulkan bahwa hanya profitabilitas dan ukuran KAP yang berpengaruh terhadap *audit delay*.

Kata Kunci : *Audit Delay*, Kompleksitas Operasi Perusahaan, Komite Audit, Profitabilitas, *Audit Tenure*, dan Ukuran KAP.

ABSTRACT

Mhd. Rafli Hamdani, NIM 7163220037. The Effect of Complexity of Company operations, Audit Committee, Profitability, Audit Tenure and Size of The Public Accounting Firms on Audit Delay in Property and Real Estate Companies on the Indonesia Stock Exchange in 2017-2018. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2020.

Many factors cause companies not to publish their financial statements in a timely manner. This study aims to examine the effect of the complexity of company operations, audit committee, profitability, audit tenure, and size of the public accounting firms on audit delay.

The population in this study are 73 property and real estate companies listed on the Indonesia Stock Exchange in 2017-2018. The sampling method used was purposive sampling, with a sample of 62 companies. The data analysis in this research use quantitative approach by classical assumption, the multiple regression analysis, hypothesis test by SPSS 25.

The result of this research is describes that complexity of company operations, audit committee, profitability, audit tenure, and size of the public accounting firms simultaneously had a significant effect on audit delay. While partiallty profitability has negative and significant effect on audit delay, and size of the public accounting firms has positive and significant effect on audit delay. So it can be concluded that only profitability and KAP size have an effect on audit delay.

Keyword : Audit Delay, Complexity Company Operations, Audit Committee, Profitability, Audit Tenure, and Size of The Public Accounting Firms

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