

ABSTRAK

Hutra Sinurat, NIM 7163220024. Pengaruh Ukuran Perusahaan, Opini Audit, dan Fee Audit terhadap Audit Delay pada Perusahaan Real Estate and Property yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019. Skripsi Jurusan Akuntansi, Prodi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2021.

Permasalahan penelitian ini adalah setiap tahun ada perusahaan yang terlambat dalam menyampaikan laporan keuangan auditannya, sehingga penelitian ini bertujuan untuk menemukan Pengaruh Ukuran Perusahaan, Opini Audit, dan Fee Audit terhadap Audit Delay pada perusahaan Real Estate and Property yang terdaftar di Bursa Efek Indonesia tahun 2017-2019.

Populasi yang digunakan dalam penelitian ini sebanyak 62 perusahaan yang listing di BEI periode 2017-2019 yang dipilih melalui *purposive sampling*. Berdasarkan kriteria yang ditentukan, terpilih 25 sampel dengan 3 tahun periode pengujian, sehingga terdapat 75 sampel penelitian. Data yang diperoleh adalah data sekunder yang diperoleh dari laporan keuangan perusahaan real estate and property yang terdaftar di BEI periode 2017-2019. Pengujian Hipotesis menggunakan model Analisis Regresi Berganda (Ghozali, 2016).

Hasil pengujian hipotesis yang diperoleh dengan taraf signifikansi 5% menunjukkan bahwa secara simultan Ukuran perusahaan, opini audit, dan fee audit berpengaruh terhadap *audit delay* pada perusahaan *Real Estate and Property* yang terdaftar di Bursa Efek Indonesia periode 2017-2019 dengan nilai signifikansi $0,002 < 0,05$ dan $F_{hitung} 5,274 < F_{tabel} 2,73$. Hasil pengujian secara parsial ukuran perusahaan dengan menggunakan uji T dengan nilai signifikansi $0,002 < 0,05$ dan nilai $T_{hitung} -3,170 > T_{tabel} -1,99394$. Hal ini berarti ukuran perusahaan berpengaruh terhadap *audit delay*. Opini audit secara parsial diperoleh nilai signifikansi $= 0,286 < 0,05$ dan nilai $T_{hitung} 1,075 < T_{tabel} 1,99394$. Hal ini berarti opini audit tidak berpengaruh terhadap *audit delay*. *Fee audit* diperoleh nilai signifikansi $0,000 < 0,05$ dan nilai $T_{hitung} 3,930 > T_{tabel} 1,99394$. Hal ini berarti fee audit berpengaruh terhadap *audit report lag*.

Kesimpulan dari penelitian ini adalah Ukuran perusahaan, opini audit, dan fee audit secara simultan berpengaruh terhadap *audit delay* pada perusahaan *Real Estate and Property* yang terdaftar di Bursa Efek Indonesia periode 2017- 2019. Secara parsial, ukuran perusahaan (X1) berpengaruh secara parsial terhadap *audit delay* (Y). opini audit (X2) tidak berpengaruh terhadap secara parsial *audit delay* (Y). fee audit (X3) berpengaruh secara parsial terhadap *audit delay* (Y).

Kata kunci: *Audit delay*, ukuran perusahaan, opini audit, dan fee audit.

ABSTRACT

Hutra Sinurat, NIM 7163220024. The Influence of Company Size, Audit Opinion, and Audit Fees on Audit Delay in Real Estate and Property Companies Listed on the Indonesia Stock Exchange 2017-2019. Thesis, Accounting Department, Accounting Study Program, Faculty of Economics, Medan State University 2021.

The problem of this research is that every year there are companies that are late in submitting their audited financial reports, so this study aims to find the influence of company size, audit opinion, and audit fees on audit delay in real estate and property companies listed on the Indonesia Stock Exchange in 2017-2019. The population used in this study were 62 companies listed on the IDX for the 2017-2019 period which were selected through purposive sampling. Based on the specified criteria, 25 samples were selected with a 3 year testing period, so that there were 75 research samples. The data obtained is secondary data obtained from the financial statements of real estate and property companies listed on the IDX for the 2017-2019 period. Hypothesis testing uses the Multiple Regression Analysis model (Ghozali, 2016).

The results of hypothesis testing obtained with a significance level of 5% show that simultaneously company size, audit opinion, and audit fees have an effect on audit delay in Real Estate and Property companies listed on the Indonesia Stock Exchange for the period 2017-2019 with a significance value of $0.002 < 0,05$ and $F_{count} 5,274 < F_{table} 2,73$. The results of the partial test company size using the T test with a significance value of $0.002 < 0.05$ and the value of $t_{count} -3.170 > t_{table} -1.99394$. This means that company size has an effect on audit delay. Audit opinion partially obtained a significance value = $0.286 < 0.05$ and a value of $T_{count} 1.075 < T_{table} 1.99394$. This means that the audit opinion has no effect on audit delay. The audit fee obtained a significance value of $0.000 < 0.05$ and a value of $t_{count} 3.930 > t_{table} 1.99394$. This means that the audit fee affects the audit report lag. The conclusion of this study is that company size, audit opinion, and audit fees simultaneously affect audit delay in Real Estate and Property companies listed on the Indonesia Stock Exchange for the period 2017-2019. Partially, company size (X1) has a partial effect on the audit. delay (Y). Audit opinion (X1) has no partial effect on audit delay (Y). Audit fee (X3) partially affects audit delay (Y).

Keywords: *Audit delay, company size, audit opinion, and audit fees.*