

ABSTRAK

Wulandari, NIM. 7172220010, Pengaruh Opini Auditor, Kompleksitas Operasi, Profitabilitas, dan Ukuran Perusahaan Terhadap *Audit Delay* Pada Perusahaan *Property* dan *Real Estate* Yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2020. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2022.

Informasi yang diperoleh dari laporan keuangan auditan diyakini dapat diandalkan dalam pengambilan keputusan. Berdasarkan peraturan Otoritas Jasa Keuangan Nomor.29/PJOK.04/2016 tentang kewajiban perusahaan publik dalam penyampaian laporan keuangan tahunan kepada Otoritas Jasa Keuangan selambatnya pada akhir bulan keempat setelah tahun tutup buku berakhir. Namun, masih terdapat perusahaan yang terlambat menyampaikan laporan tahunan beserta laporan auditor independennya. Pada tanggal 29 Juni 2019 sesuai pengumuman Bursa Efek Indonesia tentang penyampaian laporan keuangan auditan per 31 Desember 2018 terdapat 4 perusahaan yang terdata belum menyampaikan laporan keuangannya, salah satunya berasal dari sektor *property* dan *real estate*. Penelitian ini bertujuan untuk mengetahui apakah opini auditor, kompleksitas operasi, profitabilitas dan ukuran perusahaan berpengaruh terhadap *audit delay* pada perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2020.

Populasi dalam penelitian ini adalah seluruh perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia tahun 2018-2020. Teknik pemilihan sampel penelitian menggunakan *purposive sampling* yang menghasilkan 22 perusahaan sampel dari 77 populasi. Teknik pengumpulan data pada penelitian menggunakan data sekunder dengan mengunduh laporan keuangan tahunan perusahaan *property* dan *real estate* melalui situs resmi Bursa Efek Indonesia (www.idx.co.id). Pada penelitian ini teknik analisis data yang digunakan yaitu analisis regresi logistik dengan program SPSS versi 25.

Hasil penelitian menunjukkan secara parsial bahwa hasil koefisien negatif -1,802 dengan tingkat signifikansi $0,057 \geq 0,05$ maka hipotesis 1 ditolak disimpulkan bahwa variabel opini auditor tidak berpengaruh terhadap *audit delay*. Hasil pengujian variabel kompleksitas operasi menunjukkan koefisien positif 20,527 dengan tingkat signifikansi $0,999 \geq 0,05$ maka hipotesis 2 ditolak disimpulkan bahwa variabel kompleksitas operasi tidak berpengaruh terhadap *audit delay*. Hasil pengujian variabel profitabilitas menunjukkan koefisien negatif -17,812 dengan tingkat signifikansi $0,234 \geq 0,05$ maka hipotesis 3 ditolak disimpulkan bahwa variabel profitabilitas tidak berpengaruh terhadap *audit delay*. Hasil pengujian variabel ukuran perusahaan menunjukkan koefisien negatif 0,883 dengan tingkat signifikansi $0,040 \leq 0,05$ maka hipotesis 4 diterima disimpulkan bahwa variabel ukuran perusahaan berpengaruh terhadap *audit delay*.

Maka kesimpulannya bahwa opini auditor, kompleksitas operasi, dan profitabilitas tidak berpengaruh terhadap *audit delay*. Sedangkan, ukuran perusahaan berpengaruh negatif terhadap *audit delay*.

Kata Kunci: *Audit delay*, opini auditor, kompleksitas operasi, profitabilitas, ukuran perusahaan

ABSTRACT

Wulandari, NIM. 7172220010, The Effect of Auditor Opinion, Operational Complexity, Profitability, and Company Size on Audit Delay in Property and Real Estate Companies Listed on the Indonesia Stock Exchange in 2018-2020. Thesis, Accounting Study Program, Faculty of Economics, Medan State University, 2022.

Information obtained from audited financial statements is believed to be reliable in making decisions. Based on the regulation of the Financial Services Authority Number.29/PJOK.04/2016 regarding the obligations of public companies in submitting annual financial reports to the Financial Services Authority at the latest at the end of the fourth month after the closing year ends. However, there are still companies that are late in submitting their annual reports and independent auditor reports. On June 29, 2019, according to the announcement of the Indonesia Stock Exchange regarding the submission of audited financial statements as of December 31, 2018, there were 4 companies that were recorded to have not submitted their financial reports, one of which came from the property and real estate sector. This study aims to determine whether the auditor's opinion, operating complexity, profitability and company size affect audit delay in property and real estate companies listed on the Indonesia Stock Exchange in 2018-2020.

The population in this study are all property and real estate companies listed on the Indonesia Stock Exchange in 2018-2020. The research sample selection technique used purposive sampling which resulted in 22 sample companies from 77 populations. The data collection technique in this study uses secondary data by downloading the annual financial reports of property and real estate companies through the official website of the Indonesia Stock Exchange (www.idx.co.id). In this study, the data analysis technique used was logistic regression analysis with the SPSS version 25 program.

The results of the study partially show that the coefficient is negative -1,802 with a significance level of $0,057 \geq 0,05$ so hypothesis 1 is rejected it can be concluded that the auditor's opinion variable has no effect on audit delay. The results of testing the operating complexity variable show a positive coefficient of 20,527 with a significance level of $0,999 \geq 0,05$ so hypothesis 2 is rejected it is concluded that the operating complexity variable has no effect on audit delay. The results of testing the profitability variable show a negative coefficient of -17,812 with a significance level of $0,234 \geq 0,05$ so hypothesis 3 is rejected it is concluded that the profitability variable has no effect on audit delay. The results of testing the firm size variable show a negative coefficient of 0,883 with a significance level of $0,040 \geq 0,05$ so hypothesis 4 is accepted it can be concluded that the firm size variable has an effect on audit delay.

So the conclusion is that the auditor's opinion, operating complexity, and profitability have no effect on audit delay. Meanwhile, firm size has a negative effect on audit delay.

Keywords: Audit delay, auditor's opinion, operating complexity, profitability, company size