

ABSTRAK

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PENGARUH *AUDIT TENURE* DAN KOMPLEKSITAS OPERASI TERHADAP *AUDIT REPORT LAG*: PERIODE SEBELUM DAN PADA PERIODE COVID-19.

(viii + 45 halaman: 1 gambar; 21 tabel)

Penelitian ini bertujuan untuk membuktikan adanya pengaruh dari *audit tenure* dan kompleksitas operasi terhadap *audit report lag* periode sebelum dan pada periode Covid-19. Sampel yang digunakan dalam penelitian ini adalah perusahaan properti dan real estat yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017 sampai 2020. Berdasarkan metode metode *purposive sampling*, maka diperoleh 156 observasi yang digunakan sebagai sampel dalam penelitian serta terdapat sepuluh referensi dalam penelitian ini. Penelitian ini dilakukan dengan menggunakan analisis regresi linear berganda, uji hipotesis menggunakan uji t. Hasil penelitian menunjukkan bahwa tidak ditemukan bahwa *audit tenure* berpengaruh terhadap *audit report lag*, namun ditemukan juga bahwa kompleksitas operasi memiliki pengaruh positif terhadap *audit report lag*.

Kata Kunci: *Audit tenure*, kompleksitas operasi perusahaan, *audit report lag*, dan Covid-19.

Referensi: 25 (2016 – 2020)

ABSTRACT

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THE EFFECT OF AUDIT TENURE AND OPERATIONS COMPLEXITY ON AUDIT REPORT LAG: FOR THE PERIOD BEFORE AND DURING THE COVID-19.

(viii + 45 pages: 1 image; 21 tables)

This study aims to prove the effect of audit tenure and operating complexity on audit report lag periods before and during the Covid-19 period. The sample used in this study is Property and Real Estate Companies listed on the Indonesia Stock Exchange (IDX) for the period 2017 to 2020. Based on the purposive sampling method, 156 observations were obtained which were used as samples in this study and there were ten references in this study. This research was conducted using multiple linear regression analysis, hypothesis testing using t test. The results showed that it was not found that audit tenure had an effect on audit report lag, but it was also found that operating complexity had a positive effect on audit report lag.

Keywords: Audit tenure, complexity of company operations, audit report lag, and Covid-19.

Reference: 25 (2016-2020)