

ABSTRAK

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PENGARUH KOMITE AUDIT DAN KUALITAS AUDIT TERHADAP AUDIT DELAY

(XIV + 48 halaman: 1 gambar; 5 tabel; 18 lampiran)

Penelitian yang dilaksanakan bertujuan untuk menganalisis, serta mengamati terkait pengaruh komite audit dan kualitas audit terhadap audit *delay*. Sampel penelitian berasal dari perusahaan sektor manufaktur yang telah terdaftar di Bursa Efek Indonesia pada periode 2018-2021 menggunakan metode *purposive sampling*, diperoleh 103 perusahaan sampel. Penelitian ini menggunakan data dalam kurun waktu 4 tahun diperoleh dari website resmi perusahaan, S&P Capital IQ, serta keterbukaan informasi di Bursa Efek Indonesia. Dalam penelitian ini terdapat satu variabel dependen dan empat variabel independen. Variabel dependen pada penelitian ini adalah audit *delay*, sedangkan variabel independen pada penelitian ini adalah jumlah komite audit, jumlah independensi komite audit, reputasi KAP, dan opini audit. Berdasarkan hasil penelitian yang telah dilaksanakan dapat diketahui bahwa terdapat pengaruh komite audit, dan kualitas audit terhadap audit *delay* secara simultan. Selain itu hasil penelitian ini juga menemukan terdapat pengaruh negatif antara jumlah komite audit, jumlah independensi komite audit, reputasi KAP, dan opini audit terhadap audit *delay* secara parsial.

Referensi: 33 (1968-2022)

Kata kunci: Komite Audit, Kualitas Audit, Audit *Delay*

ABSTRACT

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PENGARUH KOMITE AUDIT DAN KUALITAS AUDIT TERHADAP AUDIT DELAY

(XIV + 48 pages; 1 figures; 5 table; 18 attachments)

The research carried out aims to analyze and observe the effect of the audit committee and audit quality on audit delay. The research sample comes from manufacturing sector companies that have been listed on the Indonesia Stock Exchange in the 2018-2021 period using the purposive sampling method, obtained 103 sample companies. This study uses data for a period of 4 years obtained from the company's official website, S&P Capital IQ, as well as information disclosure on the Indonesia Stock Exchange. In this study there is one dependent variable and four independent variables. The dependent variable in this study is audit delay, while the independent variables in this study are the number of audit committees, the number of audit committee independence, KAP reputation, and audit opinion. Based on the results of the research that has been carried out, it can be seen that there is an effect of the audit committee and audit quality on audit delay simultaneously. In addition, the results of this study also found that there was a negative influence between the number of audit committees, the number of audit committee independence, KAP reputation, and audit opinion on audit delay partially.

References: 33(1968-2022)

Keywords: *Audit Committee, Audit Quality, Audit Delay*