

ABSTRAK

Patricia Widodo (01012190036)

PENGARUH *AUDIT FAILURE* TERHADAP KETEPATAN PELAPORAN AUDITOR

(xv + 98 halaman: 1 gambar; 13 tabel; 34 lampiran)

Studi penelitian ini dilakukan untuk melihat pengaruh konsekuensi dari *audit failure* terhadap ketepatan pelaporan auditor yang mencakup periode observasi 2017-2020, sebelum terjadinya pandemi COVID-19 dan pada periode pandemi COVID-19. Kegagalan audit diproksi dengan *total audit failure rate* menggunakan *going concern opinion accuracy*, kemudian ketepatan pelaporan auditor diproksi dengan *audit report lag* yaitu logaritma natural dari durasi penyelesaian audit oleh auditor. Penelitian ini melihat korelasi hubungan *audit failure* terhadap *audit report lag*, dimana kegagalan audit yang dipicu oleh bukti audit yang tidak memadai menimbulkan dampak pada keterlambatan pelaporan auditor dan pada periode pandemi COVID-19 kemampuan auditor dalam mengumpulkan bukti audit yang memadai menurun yang disebabkan berbagai keterbatasan yang berlaku pada periode pandemi COVID-19 sehingga penundaan pelaporan auditor semakin meningkat. Penelitian ini menggunakan populasi seluruh perusahaan yang terdaftar di Bursa Efek Indonesia di luar industri keuangan dengan menggunakan metode *purposive sampling* didapatkan 332 perusahaan sampel dengan total sejumlah 1328 observasi dari periode penelitian 2017-2020. Adapun model penelitian yang digunakan dalam penelitian ini adalah model regresi berganda linier dan pengolahan data menggunakan aplikasi program STATA 17. Berdasarkan hasil penelitian dapat membuktikan bahwa *audit failure* berpengaruh positif terhadap *audit report lag*, sedangkan pada hasil periode pandemi COVID-19 belum menemukan bukti bahwa COVID-19 memiliki peran moderasi yang mempengaruhi hubungan *audit failure* terhadap *audit report lag*. Ditemukan hasil pada *audit failure* tipe kedua mendominasi meningkatkan terjadinya *audit report lag*, serta perusahaan yang diaudit oleh Big 4 lebih kecil terjadinya *audit failure* dan *audit report lag*.

Kata kunci: kegagalan audit, ketepatan pelaporan auditor, *audit failure rate*, *going concern opinion*, *audit report lag*.

Referensi: 29 (1976-2022)

ABSTRACT

Patricia Widodo (01012190036)

PENGARUH AUDIT FAILURE TERHADAP KETEPATAN PELAPORAN AUDITOR

(xv + 98 pages: 1 picture; 13 table; 34 attachments)

This research study was conducted to look at the effect of the consequences of audit failure on the accuracy of auditor reporting covering the 2017-2020 observation period, before the occurrence of the COVID-19 pandemic and during the COVID-19 pandemic period. Audit failure is proxied by the total audit failure rate using the accuracy of the going concern opinion, then the accuracy of the auditor's reporting is proxied by the audit report lag, which is the natural logarithm of the duration of audit completion by the auditor. This study looks at the correlation between audit failure and audit report lag. Where audit failures triggered by inadequate audit evidence have an impact on delays in auditor reporting and during the COVID-19 pandemic period the auditor's ability to collect adequate audit evidence decreased due to various limitations that apply during the COVID-19 pandemic period so that auditor reporting delays are getting worse increase. This study used a population of all companies listed on the Indonesia Stock Exchange outside the financial industry using a purposive sampling method to obtain a sample of 332 companies with a total of 1328 observations from the 2017-2020 research period. The research model used in this study is the multiple linear regression model and data processing using the STATA 17 program application. Based on the results of the study it can be proven that audit failure has a positive effect on audit report lag, while in the results of the COVID-19 pandemic period there has been no evidence that COVID-19 has a moderating role that affects the relationship between audit failure and audit report lag. It was found that the second type of audit failure dominated the occurrence of audit report lag, and companies audited by BIG 4 had fewer audit failures and audit report lag.

Keywords: audit failure, timelines of audit report, audit failure rate, going concern opinion, audit report lag.

Reference: 29 (1976-2022)