

ABSTRAK

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PENGARUH EFEKTIVITAS KOMITE AUDIT DAN *FINANCIAL DISTRESS* TERHADAP *AUDIT DELAY* SEBELUM PANDEMI COVID-19 DAN ERA PANDEMI COVID-19

(xv + 70 halaman: 2 gambar; 8 tabel; 13 lampiran)

Penelitian ini bertujuan untuk menyajikan bukti empiris mengenai pengaruh efektivitas komite audit dan *financial distress* terhadap *audit delay* pada era sebelum pandemi Covid-19 dan era selama pandemi Covid-19. Penelitian ini menggunakan metode *purposive sampling* dengan objek penelitian yang digunakan adalah perusahaan sektor *cyclical* yang terdaftar di Bursa Efek Indonesia pada periode 2018-2021 sehingga total sampel yang diuji pada penelitian ini adalah 395 observasi. *Audit delay* diukur sebagai rentang waktu antara penutupan tahun buku laporan keuangan hingga penyelesaian penandatanganan oleh auditor independen. Tingkat efisiensi komite audit diukur dengan model yang dikembangkan oleh DeZoort, sementara Zmijewski model digunakan untuk mengukur tingkat *financial distress* pada penelitian ini. Pandemi Covid-19 diukur dengan *dummy variable*. Hasil penelitian menunjukkan bahwa efektivitas komite audit tidak berpengaruh terhadap *audit delay*. Di sisi lain, *financial distress* memiliki pengaruh positif terhadap *audit delay*. Pandemi COVID-19 tidak terbukti memiliki pengaruh dalam memoderasi hubungan antara efektivitas komite audit dan *financial distress* terhadap *audit delay*.

Referensi: 31 (1958 – 2023)

Kata kunci: *efektivitas komite audit, financial distress, audit delay, pandemi covid-19*

ABSTRACT

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THE INFLUENCE OF AUDIT COMMITTEE EFFECTIVENESS AND FINANCIAL DISTRESS ON AUDIT DELAY BEFORE THE COVID-19 PANDEMIC AND THE COVID-19 PANDEMIC ERA

(xv + 70 pages; 2 pictures; 8 tables; 13 appendics)

This research aims to present empirical evidence regarding the influence of audit committee effectiveness and financial distress on audit delay in the era before the Covid-19 pandemic and the era during the Covid-19 pandemic. This research uses a purposive sampling method with the research object used being cyclical sector companies listed on the Indonesia Stock Exchange in the 2018-2021 period so that the total sample tested in this research is 395 observations. Audit delay is measured as the time span between the closing of the financial report year until the completion of signing by an independent auditor. The level of audit committee efficiency is measured using a model developed by DeZoort, while the Zmijewski model is used to measure the level of financial distress in this research. The Covid-19 pandemic is measured with a dummy variable. The research results show that the effectiveness of the audit committee has no effect on audit delay. On the other hand, financial distress has a positive influence on audit delay. The COVID-19 pandemic is not proven to have an influence in moderating the relationship between audit committee effectiveness and financial distress on audit delay.

Reference : 31 (1958 – 2023)

Keywords: *audit committee effectiveness, financial distress, audit delay, pandemic covid-19*