

ABSTRAK

Skripsi dengan judul “Pengaruh Likuiditas, Solvabilitas, Jangka Waktu Perikatan, dan Pergantian Auditor Terhadap *Audit Delay* Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia” ini ditulis oleh Vina Putri Utami, NIM 17403163009, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Tulungagung dibimbing oleh Dyah Pravitasari, S.E., M.S.A.

Penelitian ini dilatarbelakangi oleh pentingnya *audit delay* suatu perusahaan. Setiap perusahaan yang terdaftar di Bursa Efek Indonesia harus menyampaikan laporan keuangan dan laporan audit kepada BAPEPAM dan LK maksimal empat bulan setelah periode pembukuan berakhir. Karena laporan ini digunakan untuk pengambilan keputusan, maka laporan audit harus disampaikan tepat waktu. Sehingga faktor-faktor yang dapat berpengaruh terhadap *audit delay* perlu diperhatikan, misalnya likuiditas, solvabilitas, jangka waktu perikatan, dan pergantian auditor.

Rumusan masalah dalam penelitian ini antara lain (1) Apakah terdapat pengaruh signifikan antara likuiditas terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI? (2) Apakah terdapat pengaruh signifikan antara solvabilitas terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI? (3) Apakah terdapat pengaruh signifikan antara jangka waktu perikatan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI? (4) Apakah terdapat pengaruh signifikan antara pergantian auditor terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI? (5) Apakah terdapat pengaruh signifikan antara likuiditas, solvabilitas, jangka waktu perikatan, dan pergantian auditor terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI?

Penelitian ini bertujuan untuk (1) Menguji pengaruh likuiditas terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (2) Menguji pengaruh solvabilitas terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (3) Menguji pengaruh jangka waktu perikatan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (4) Menguji pengaruh pergantian auditor terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (5) Menguji pengaruh likuiditas, solvabilitas, jangka waktu perikatan, dan pergantian auditor terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Teknik pengambilan sampel menggunakan *purposive sampling*. Jenis data yang digunakan merupakan jenis data sekunder yang diperoleh dari www.idx.co.id dan website perusahaan. Peneliti menganalisis data menggunakan teknik regresi linier berganda.

Hasil penelitian menunjukkan bahwa (1) Likuiditas berpengaruh positif signifikan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (2) Solvabilitas berpengaruh positif signifikan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (3) Jangka waktu perikatan berpengaruh negatif signifikan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (4) Pergantian auditor tidak berpengaruh signifikan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI. (5) Likuiditas, solvabilitas, jangka waktu

perikatan, dan pergantian auditor berpengaruh signifikan terhadap *audit delay* perusahaan manufaktur yang terdaftar di BEI.

Kata Kunci : *Likuiditas, Solvabilitas, Jangka Waktu Perikatan, Pergantian Auditor, Audit Delay*

ABSTRACT

This thesis entitled “The Influence of Liquidity, Leverage, Audit Tenure, and Auditor Switching toward Audit Delay of Manufacturing Companies Listed on the Indonesia Stock Exchange” is written by Vina Putri Utami, NIM 17403163009, Sharia Accounting Major, Faculty Economic and Islamic Business, State Islamic Institut of Tulungagung advised by Dyah Pravitasari, S.E., M.S.A.

The background of this research is the importance of audit delay in a company. Every company listed on the Indonesia Stock Exchange must submit financial statement and audit report to BAPEPAM and LK maximum for four months after the end period. Because this report is used for decision making, the audit report must be submitted on time. So, the factors can influence audit delay need to be considered, for example liquidity, leverage, audit tenure, and auditor switching.

The problems of these research are (1) Is there a significant influence between liquidity toward audit delay of manufacturing companies listed on the IDX? (2) Is there a significant influence between leverage toward audit delay of manufacturing companies listed on the IDX? (3) Is there a significant influence between audit tenure toward audit delay of manufacturing companies listed on the IDX? (4) Is there a significant influence between auditor switching toward audit delay of manufacturing companies listed on the IDX? (5) Is there a significant influence between liquidity, leverage, audit tenure, and auditor switching toward audit delay of manufacturing companies listed on the IDX?

This research aims to (1) Examine the influence liquidity toward audit delay of manufacturing companies listed on the IDX. (2) Examine the influence leverage toward audit delay of manufacturing companies listed on the IDX. (3) Examine the influence audit tenure toward audit delay of manufacturing companies listed on the IDX. (4) Examine the influence auditor switching toward audit delay of manufacturing companies listed on the IDX. (5) Examine the influence liquidity, leverage, audit tenure, and auditor switching toward audit delay of manufacturing companies listed on the IDX.

This research uses quantitative approach with associative research. Sampling technique using purposive sampling. The type of data is used secondary data from www.idx.co.id and company’s website. The reseacher used multiple linier regression technique to analyze the data.

The result of this research show that (1) Liquidity has a significant positive effect toward audit delay of manufacturing companies listed on the IDX. (2) Leverage has a significant positive effect toward audit delay of manufacturing companies listed on the IDX. (3) Audit tenure has a significant negative effect toward audit delay of manufacturing companies listed on the IDX. (4) Auditor switching hasn’t a significant effect toward audit delay of manufacturing companies listed on the IDX. (5) Liquidity, leverage, audit tenure, and auditor switching has a significant effect toward audit delay of manufacturing companies listed on the IDX.

Keywords : *Liquidity, Leverage, Audit Tenure, Auditor Switching, Audit Delay*