

ABSTRAK

Skripsi yang berjudul “Analisis Opini Audit, Ukuran Kantor Akuntan Publik, Ukuran Perusahaan dan *Leverage* Terhadap Audit *Delay* Pada Perusahaan Syariah Sektor *Consumer Goods Industry* Yang Listing Di Bursa Efek Indonesia” ini ditulis oleh Muhammad Aqli Nidzom, NIM 17403163147, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, IAIN Tulungagung, dengan pembimbing Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Latar belakang penelitian ini dikarenakan sampai saat ini masih banyak kasus audit *delay* pada perusahaan yang terdaftar di BEI, tak terkecuali perusahaan *Consumer Goods Industry*. Padahal menurut peraturan dari BAPEPAM-LK, perusahaan publik diwajibkan untuk menyampaikan Laporan Keuangan Tahunan paling lambat 90 hari setelah tanggal tutup buku disertai laporan Auditor. Maka dari itu, seluruh perusahaan publik termasuk perusahaan *Consumer Goods Industry* wajib menyampaikan laporan ini kepada *stakeholders* sebelum batas waktu yang ditentukan. Sebab dampak dari keterlambatan penyampaian laporan keuangan yang diaudit, dapat mempengaruhi reputasi perusahaan ke depannya.

Penelitian ini memiliki tujuan: (1) Untuk menguji pengaruh opini audit terhadap audit *delay* pada perusahaan syariah sektor *Consumer Goods Industry*, (2) Untuk menguji pengaruh ukuran KAP terhadap audit *delay* pada perusahaan syariah sektor *Consumer Goods Industry*, (3) Untuk menguji pengaruh ukuran perusahaan terhadap audit *delay* pada perusahaan syariah sektor *Consumer Goods Industry*, (4) Untuk menguji pengaruh *leverage* terhadap audit *delay* pada perusahaan syariah sektor *Consumer Goods Industry* dan (5) Untuk menguji pengaruh opini audit, ukuran KAP, ukuran perusahaan dan *leverage* terhadap audit *delay* pada perusahaan syariah sektor *Consumer Goods Industry*.

Penelitian ini menggunakan metode kuantitatif dengan jenis penelitian berupa kausal komparatif. Teknik sampling penelitian ini berupa *purposive sampling* dan diperoleh sampel sebanyak 11 perusahaan. Data yang digunakan merupakan data sekunder berupa Laporan Keuangan Tahunan selama periode 2014-2019. Metode analisis data menggunakan analisis regresi linier berganda dengan alat bantu berupa SPSS versi 26.

Hasil penelitian menunjukkan bahwa: (1) Opini Audit tidak berpengaruh signifikan terhadap Audit *Delay* pada perusahaan syariah sektor *Consumer Goods Industry*, (2) Ukuran KAP berpengaruh negatif secara signifikan terhadap Audit *Delay* pada perusahaan syariah sektor *Consumer Goods Industry*, (3) Ukuran Perusahaan berpengaruh positif secara signifikan terhadap Audit *Delay* pada perusahaan syariah sektor *Consumer Goods Industry*, (4) *Leverage* tidak berpengaruh signifikan terhadap Audit *Delay* pada perusahaan syariah sektor *Consumer Goods Industry* dan (5) Opini Audit, Ukuran KAP, Ukuran Perusahaan dan *Leverage* memiliki pengaruh positif yang signifikan terhadap Audit *Delay* pada perusahaan syariah sektor *Consumer Goods Industry*.

Kata Kunci: Audit *Delay*, *Leverage*, Opini Audit, Ukuran KAP, dan Ukuran Perusahaan

ABSTRACT

This thesis entitled “Analysis of Audit Opinions, Size of Public Accountant Firms, Company Size and Leverage on Audit Delay in Sharia Companies in the Consumer Goods Industry Sector Listing on the Indonesian Stock Exchange” was written by Muhammad Aqli Nidzom, NIM 17403163147, Department of Sharia Accounting, Faculty of Economics Islamic Business, IAIN Tulungagung, with supervisor Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

The background of this research is because until now there are still many cases of audit delay in companies listed on the IDX, including Consumer Goods Industry companies. Whereas according to regulations from BAPEPAM-LK, public companies are required to submit Annual Financial Reports no later than 90 days after the closing date of the book accompanied by the Auditor’s report. Therefore, all public companies including Consumer Goods Industry companies are required to submit this report to stakeholders before the specified deadline. Because the impact of the delay in submitting audited financial statement can affect the company’s reputation going forward.

This research has a purpose: (1) To test the effect of audit opinion on audit delay in Islamic companies in the Consumer Goods Industry sector, (2) To test the effect of KAP size on audit delay in Islamic companies in the Consumer Goods Industry sector, (3) To test the effect of company size on audit delay in Islamic companies in the Consumer Goods Industry sector, (4) To test the effect of leverage on audit delay in Islamic companies in the Consumer Goods Industry sector and (5) To test the effect of audit opinion, KAP size, company size and leverage on audit delay in Islamic companies in the Consumer Goods Industry sector.

This research uses quantitative methods with the type of research in the form of causal comparative. The sampling technique of this research is purposive sampling and obtained a sample of 11 companies. The data used is secondary data in the form of annual financial reports for the 2014-2019 period. Methods of data analysis using multiple linear regression analysis with a tool in the form of SPSS version 26.

The results showed that: (1) Audit Opinion has no significant effect on Audit Delay in Islamic companies in the Consumer Goods Industry sector, (2) KAP Size has a significant negative effect on Audit Delay in Islamic companies in the Consumer Goods Industry sector, (3) Company Size has a significant positive effect on Audit Delay in Islamic companies in the Consumer Goods Industry sector, (4) Leverage has no significant effect on Audit Delay in Islamic companies in the Consumer Goods Industry sector and (5) Audit Opinion, KAP Size, Company Size and Leverage have a significant positive effect on Audit Delay in Islamic companies in the Consumer Goods Industry sector.

Keywords: Audit Delay, Audit Opinion, Company Size, KAP Size, and Leverage