

ABSTRAK

ANALISIS SEBELUM DAN SESUDAH DIWAJIBKANNYA PENERAPAN *IT INVENTORY* TERHADAP LAMANYA PENYELESAIAN AUDIT KEPABEANAN (*AUDIT DELAY*)

**Studi Empiris Pada Perusahaan Penerima Fasilitas Kemudahan Impor
Tujuan Ekspor**

Oleh

VETTY RIZA ASTIKA

Penelitian ini bertujuan untuk memperoleh bukti empiris adakah perbedaan sebelum dan sesudah diwajibkannya penerapan *IT inventory* terhadap lamanya waktu penyelesaian audit kepabeanan (*audit delay*) pada perusahaan penerima fasilitas Kemudahan Impor Tujuan Impor (KITE) tahun 2012 dan 2014. Pengambilan sampel menggunakan metode *purposive sampling* menghasilkan 12 sampel. Teknik analisis penelitian ini menggunakan statistik deskriptif, uji asumsi klasik dan uji beda berpasangan (*paired samples t-test*). Hasil penelitian menunjukkan bahwa perusahaan penerima fasilitas KITE yang diaudit pada tahun 2012 rata-rata membutuhkan waktu 211,08 hari untuk proses audit. Sedangkan perusahaan penerima fasilitas KITE yang diaudit pada tahun 2014 rata-rata membutuhkan waktu 155,58 hari untuk proses audit. Diwajibkannya penerapan *IT inventory* selaku variabel independen memiliki hubungan negatif signifikan terhadap lamanya penyelesaian audit kepabeanan (*audit delay*).

Kata kunci : *IT inventory* dan *audit delay*.

ABSTRACT

ANALYSIS BEFORE AND AFTER THE MANDATORY OF IT INVENTORY'S APPLICATION ON THE LENGTH OF CUSTOMS AUDIT COMPLETION (AUDIT DELAY)

(Empirical Study on Companies Receiving Import Ease to Export Facility)

By

VETTY RIZA ASTIKA

The aim of this research is to examine empirically the difference before and after the mandatory of IT inventory's application on the length of customs audit completion (audit delay) in recipient company of Ease Import for Export Destination (KITE) facilities in 2012 and 2014. The samples are selected by purposive sampling method which result 12 samples. Analysis methods use the statistic descriptive, the assumptions of classical test, and compare means test (paired samples t-test). The results of this study show that recipient company of KITE facilities which audited in 2012 spent average 211,08 days for audit process. Meanwhile, recipient company of KITE facilities which audited in 2014 spent average 155,58 days for audit process. The mandatory of IT inventory's application as the independence variable has negatively significant correlation on the length of customs audit completion (audit delay).

Keywords: IT inventory and audit delay.