

ABSTRAK

FAKTOR-FAKTOR YANG MEMPENGARUHI *AUDIT DELAY* PADA PERUSAHAAN MANUFAKTUR DI MASA PANDEMI *COVID-19*

Oleh

BELLA CHENIA MEITASIR

Tujuan penelitian ini untuk memberikan bukti empiris mengenai pengaruh ukuran perusahaan, *solvabilitas*, pergantian auditor dan manajemen laba terhadap *audit delay* diperiode sebelum dan semasa pandemi *covid-19*. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Jumlah sampel dalam penelitian ini sebanyak 134 sampel dengan menggunakan teknik *purposive sampling*. Jenis data yang digunakan dalam penelitian ini yaitu data sekunder berupa laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan teknik analisis regresi linear berganda dan uji beda.

Berdasarkan hasil analisis regresi linear berganda diketahui bahwa variabel ukuran perusahaan berpengaruh negatif signifikan terhadap *audit delay* pada masa pandemi *covid-19*. Variabel solvabilitas berpengaruh positif signifikan terhadap *audit delay* pada masa pandemi *covid-19*. Variabel pergantian auditor berpengaruh positif terhadap *audit delay* pada masa pandemi *covid-19* dan variabel manajemen laba tidak berpengaruh terhadap *audit delay* pada masa pandemi *covid-19*. Terdapat perbedaan yang signifikan terhadap audit delay periode sebelum masa pandemi *covid-19* dan semasa pandemi *covid-19*.

Kata Kunci: *Audit Delay*, Ukuran Perusahaan, *Solvabilitas*, Pergantian Auditor, Manajemen Laba, Pandemi *Covid-19*

ABSTRACT

FACTORS AFFECTING AUDIT DELAY IN MANUFACTURING COMPANIES IN THE TIME OF THE COVID-19 PANDEMIC

By

BELLA CHENIA MEITASIR

The purpose of this study is to provide empirical evidence regarding the effect of company size, solvency, auditor turnover and earnings management on audit delay in the period before and during the Covid-19 pandemic. This research was conducted at manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The number of samples in this study were 134 samples using a purposive sampling technique. The type of data used in this study is secondary data in the form of financial statements of manufacturing companies listed on the Indonesia Stock Exchange. This study uses multiple linear regression analysis techniques and different tests.

Based on the results of multiple linear regression analysis, it is known that the company size variable has a significant negative effect on audit delay during the Covid-19 pandemic. The solvency variable has a significant positive effect on audit delay during the Covid-19 pandemic. The auditor change variable has a positive effect on audit delay during the Covid-19 pandemic and the earnings management variable has no effect on audit delay during the Covid-19 pandemic. There is a significant difference in the audit delay period before the Covid-19 pandemic and during the Covid-19 pandemic.

Keywords: Audit Delay, Company Size, Solvency, Auditor Change, Earnings Management, Covid-19 Pandemic