

## **ANALISIS FAKTOR-FAKTOR YANG MEMENGARUHI *AUDIT DELAY* DI INDONESIA**

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### **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh Total Aset, Tipe Industri, Opini Audit, Perubahan *Earnings Per Share* (EPS), *Audit Complexity*, Kualitas Pekerjaan Lapangan Internal Audit (*Fieldwork Quality*), dan *Financial Focus* terhadap *Audit Delay*. *Audit delay* merupakan lama waktu penyelesaian proses audit yang dihitung dari tanggal laporan keuangan tahunan hingga tanggal laporan audit dikeluarkan. Penelitian ini meneliti perusahaan yang tercatat dalam index LQ-45 periode Agustus 2012-Januari 2013. Analisis regresi linier berganda digunakan sebagai metode analisis dalam penelitian ini. Hasil pengujian menunjukkan bahwa Total Aset, Perubahan EPS, *Fieldwork Quality*, dan *Financial Focus* berpengaruh negatif terhadap *Audit Delay*, sedangkan Tipe Industri, Opini Audit, dan *Audit Complexity* tidak berpengaruh terhadap *Audit Delay*. Hasil ini menunjukkan bahwa ukuran perusahaan yang lebih besar, peningkatan EPS, dan pelaksanaan fungsi internal audit yang efektif melalui peningkatan *fieldwok quality* dan *financial focus* akan mempercepat penyelesaian proses audit sehingga mengurangi lama waktu *audit delay*.

Kata kunci : *Audit Delay*, Total Aset, Tipe Industri, Opini Audit, Perubahan *Earnings per Share*, *Audit Complexity*, *Fieldwork Quality*, *Financial Focus*

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**ABSTRACT**

*This research is intended to examine the influence of Total Assets, Industry Type, Audit Opinion, Changes in Earnings per Share (EPS), Audit Complexity, Fieldwork Quality, and Financial Focus toward Audit Delay. Audit Delay is an audit process duration which is measured from the date of book year closing to the date of audit report issued. This research use companies included in LQ-45 during August 2012-January 2013. Method employed in the following research is multiple linear regression. Result shows that Total Assets, Changes in EPS, Fieldwork Quality, and Financial Focus have a significant influence to audit delay, meanwhile Industry Type, Audit Opinion, and Audit Complexity do not have significant influence to audit delay. These results indicate that the bigger company size, increases in EPS, and implementation of effective Internal Audit Function through the enhancement of fieldwork quality and financial focus will expedite the audit process, hence reduce the audit delay.*

*Keyword : Audit Delay, Total Assest, Industry Type, Audit Opinion, Changes in Earnings per Share, Audit Complexity, Fieldwork Quality, Financial Focus*