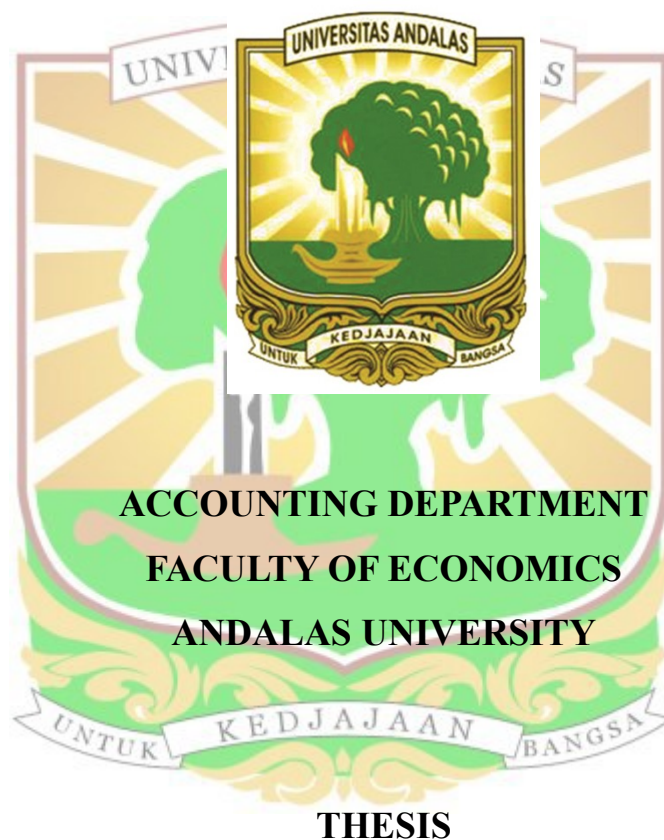


THE EFFECT OF AUDIT ROTATION ON AUDIT DELAY

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THE EFFECT OF AUDIT ROTATION ON AUDIT DELAY

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ABSTRACT

Audit delay is the length of time the examination Completion As measured from the closing date up to date company books audited financial statements issued. This study aimed to investigate whether the audit delay for the company that perform pseudo mandatory rotation is different from the company who does. The study sample as many as 141 Non-financial Company in Indonesia Stock Exchange 2002-2015 with purposive sampling method. This study tested by using Tukey and Bonferroni test. Research results show that (1) audit delay for the company that perform real mandatory rotation has no significant different with company that perform voluntary rotation, (2) audit delay for the company that perform real mandatory rotation has no significant different with company that perform pseudo mandatory rotation, and (3) audit delay for the company that perform pseudo mandatory rotation has significant different with company that perform voluntary rotation.



Keywords : audit rotation, PAF reputation, audit delay

ABSTRAK

Audit delay adalah lamanya waktu penyelesaian audit yang diukur dari tanggal penutupan buku perusahaan sampai tanggal laporan keuangan audit dikeluarkan. Penelitian ini bertujuan untuk meneliti apakah ada perbedaan *audit delay* bagi perusahaan yang melakukan rotasi semu dengan perusahaan yang tidak. Sampel penelitian sebanyak 141 perusahaan non-keuangan di Bursa Efek Indonesia (BEI) periode 2002-2015 dengan metode *purposive sampling*. Penelitian ini diuji menggunakan test Tukey dan Bonferroni. Hasil penelitian menunjukkan bahwa (1) audit delay bagi perusahaan yang melakukan rotasi real mandatory tidak memiliki perbedaan yang signifikan dengan perusahaan yang melakukan rotasi secara sukarela, (2) audit delay bagi perusahaan yang melakukan rotasi real mandatory tidak memiliki perbedaan yang signifikan dengan perusahaan yang melakukan rotasi pseudo mandatory, dan (3) audit delay bagi perusahaan yang melakukan rotasi pseudo mandatory memiliki perbedaan yang signifikan dengan perusahaan yang melakukan rotasi secara sukarela

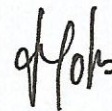
Kata Kunci: rotasi audit, reputasi KAP, *audit delay*

This thesis has already examined on October 9th, 2017. The abstract has already approved by thesis advisor and examiner:

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