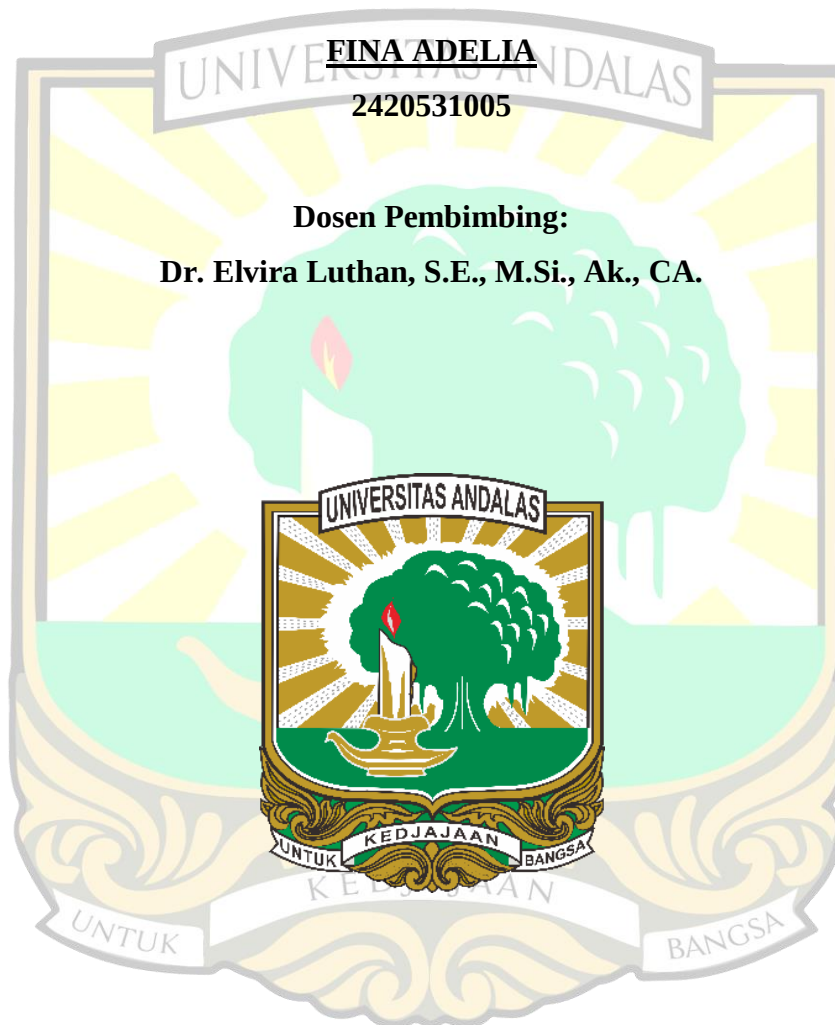


DETERMINAN AUDIT DELAY: STUDI PADA NEGARA DI ASEAN

TESIS



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ABSTRAK

DETERMINAN AUDIT DELAY: STUDI PADA NEGARA DI ASEAN

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Latar Belakang: Meningkatnya integrasi ekonomi di kawasan ASEAN melalui Masyarakat Ekonomi ASEAN (MEA) telah menciptakan kebutuhan yang lebih besar untuk memahami dinamika audit dan pelaporan keuangan antar negara anggota.

Tujuan: Penelitian ini bertujuan untuk menguji dan membuktikan pengaruh *audit fee*, *profitability*, *audit tenure*, opini audit, keahlian komite audit, dan reputasi audit terhadap *audit delay*.

Metode: Populasi penelitian ini adalah perusahaan sektor *property and real estate* di negara anggota ASEAN periode 2020 hingga 2023. Data sampel yang memenuhi kriteria dengan menggunakan teknik *purposive sampling* diperoleh sebanyak 1.016 data pengamatan. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan-perusahaan yang terdaftar di bursa efek negara anggota ASEAN selama periode tahun 2020 hingga 2023. Data diperoleh dari website perusahaan dan database *refinitive eikon*. Analisis data pada penelitian regresi data panel menggunakan *software* STATA versi 17.

Hasil: Reputasi audit berpengaruh positif dan signifikan terhadap *audit delay*, yang berarti firma audit *big four* membutuhkan waktu yang lebih lama untuk menyelesaikan audit, bukan karena kurang efisien, melainkan mereka lebih berhati-hati dalam memastikan kualitas dari hasil audit mereka. Selain itu, firma audit *big four* membutuhkan alokasi waktu audit yang lebih panjang untuk proses audit secara menyeluruh karena kompleksitas perusahaan klien mereka. Opini audit berpengaruh negatif dan signifikan terhadap *audit delay*, yang berarti *unqualified opinion* yang diterima suatu perusahaan akan lebih cepat dipublikasi dibandingkan perusahaan yang menerima *qualified opinion*. Opini selain *unqualified opinion* sering dipandang sebagai berita buruk dan indikasi adanya konflik antara auditor dan klien yang dapat menyebabkan terlambatnya publikasi pelaporan keuangan. Sementara, secara parsial tidak terdapat pengaruh *audit fee*, *profitability*, *audit tenure*, dan keahlian komite audit terhadap *audit delay*.

Kontribusi: Penelitian ini diharapkan dapat berkontribusi terhadap literatur audit yang ada dengan memperluas penelitian sebelumnya terkait determinan *audit delay* untuk memberikan hasil empiris tambahan dari negara-negara ASEAN yang sebelumnya belum diteliti.

Kata Kunci: Audit Delay, Audit Fee, Profitability, Audit Tenure, Opini Audit, Keahlian Komite Audit, Reputasi Audit

ABSTRACT

DETERMINANTS OF AUDIT DELAY: A STUDY OF ASEAN COUNTRIES

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Background: The increasing economic integration in the ASEAN region through the ASEAN Economic Community (AEC) has created a greater need to understand the dynamics of auditing and financial reporting across member countries.

Objective: This study aims to test and prove the effect of audit fees, profitability, audit tenure, audit opinion, audit committee expertise, and audit reputation on audit delay.

Method: The population of this study is property and real estate sector companies in ASEAN member countries for the period 2020 to 2023. Sample data that meets the criteria using purposive sampling techniques were obtained as many as 1,016 observation data. This study uses secondary data in the form of annual reports of companies listed on the stock exchanges of ASEAN member countries for the period 2020 to 2023. Data were obtained from company websites and the refinitive eikon database. Data analysis in panel data regression research uses STATA software version 17.

Results: Audit reputation has a positive significant effect on audit delay, which means that big four audit firms take longer to complete audits, not because they are less efficient, but because they are more careful in ensuring the quality of their audit results. In addition, big four audit firms require a longer audit time allocation for the overall audit process due to the complexity of their client companies. Audit opinion has a negative significant effect on audit delay, which means that an unqualified opinion received by a company will be published faster than a company that receives a qualified opinion. Opinions other than unqualified opinions are often viewed as bad news and an indication of conflict between the auditor and the client that can cause delays in the publication of financial reports. Meanwhile, partially there is no effect of audit fee, profitability, audit tenure, and audit committee expertise on audit delay.

Contribution: This study is expected to contribute to the existing audit literature by expanding previous research on the determinants of audit delay to provide additional empirical results from ASEAN countries that have not been previously studied.

Keywords: Audit Delay, Audit Fee, Profitability, Audit Tenure, Audit Opinion, Audit Committee Expertise, Audit Reputation