



UNIVERSITAS ANDALAS
ACCOUNTING DEPARTMENT

ECONOMICS FACULTY
ANDALAS UNIVERSITY

THESIS

**THE EFFECT OF AUDITOR ROTATION, KAP REPUTATION,
AND FINANCIAL DISTRESS ON AUDIT DELAY
DURING PANDEMIC IN MANUFACTURE SECTOR COMPANIES**

(Listed on IDX for Period 2020)

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Submitted to fulfill the requirements in order to obtain

Bachelor Degree of Economics

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The Effect of Auditor Rotation, KAP Reputation, and Financial Distress on Audit Delay during Pandemic in Manufacture Sector Companies (Listed on IDX for Period 2020)

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ABSTRACT

This study aims to analyze the effect of auditor rotation, KAP reputation, Financial Distress on audit delay during pandemic in Manufacture Sector Companies. The study was carried out at the Indonesian Stock Exchange's mining firms for the period 2020. The number of samples in this study were 86 companies using nonprobability sampling techniques using the Statistical Package for Social Sciences (SPSS) version 25. Multiple linear regression analysis is selected as the technique in analyzing the data. Based on the analysis, it is known that auditor rotation has no effect on audit delay, the KAP reputation has no effect on audit delay and financial distress has no effect on audit delay. There is a significant difference in the audit delay before the Covid-19 pandemic and during the Covid-19 pandemic. Suggestion for further researchers, they can increase the number of research samples by increasing the observation period or using all companies listed on the Indonesia Stock Exchange. Further researchers can also test samples in other sectors and find complex and relevant audit delay index proxies to determine audit delay.

Keywords: *Audit Delay; Auditor Switching; Financial Distress; KAP Reputation; Pandemic Covid-19.*

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Keywords: *Audit Delay; Auditor Switching; Financial Distress; Reputation of KAP; Pandemic Covid-19.*

