

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh reputasi audit, *audit tenure* dan komite audit terhadap *audit delay*. Penelitian ini dilatarbelakangi oleh pentingnya informasi mengenai faktor – faktor yang dapat mempengaruhi *audit delay*. Populasi penelitian adalah perusahaan jasa sektor infrastruktur, utilitas & *transportatiton* yang terdaftar di BEI tahun 2017 – 2020. Sampel penelitian ini sebanyak 27 emiten atau 108 data laporan keuangan perusahaan. Penelitian ini menggunakan regresi linear berganda dengan uji *statictic* dan uji *moderate regression analysis*. Penelitian ini menunjukkan bahwa reputasi audit tidak berpengaruh terhadap *audit delay*, *audit tenure* berpengaruh positif dan signifikan terhadap *audit delay*, dan komite audit berpengaruh negatif dan signifikan terhadap *audit delay*.

Kata Kunci: reputasi audit, *audit tenure*, komite audit, *audit delay*



ABSTRACT

This study aims to determine the effect of audit reputation, audit tenure and audit committee on audit delay. This research is motivated by the importance of information about the factors that can affect audit delay. The population of this study are service companies in the infrastructure, utilities & transportation sectors listed on the Indonesia Stock Exchange in 2016 – 2019. The sample of this research is 27 issuers or 108 company financial statement data used in this study. This study uses multiple linear regression with statistical tests and moderate regression analysis. This study shows that audit reputation has no effect on audit delay, audit tenure has a positive and significant effect on audit delay, and audit committee has a negative and significant effect on audit delay.

Keywords: *audit reputation, audit tenure, audit committee, audit delay*

