

INTISARI

Penelitian ini bertujuan untuk mengetahui: 1) Menguji perbedaan Audit delay sebelum dan sesudah implementasi IFRS fase II, 2) Perusahaan perbankan berpengaruh positif terhadap Audit delay pasca implementasi IFRS, 3) Kompleksitas operasi perusahaan berpengaruh positif terhadap Audit delay pasca implementasi IFRS, 4) Struktur kepemilikan perusahaan berpengaruh negatif terhadap Audit delay pasca implementasi IFRS, 5) Efektivitas komite audit berpengaruh negatif terhadap Audit delay pasca implementasi IFRS, 6) Audit tenure berpengaruh negatif terhadap Audit delay pasca implementasi IFRS.

Penelitian ini dilakukan pada laporan keuangan tahunan perusahaan yang terdaftar pada Bursa Efek Indonesia (BEI) dengan menggunakan 30 perusahaan dari tahun 2010-2015 sebagai sampel. Pengambilan sampel menggunakan metode purpose sampling. Analisis data menggunakan uji statistik deskriptif, uji asumsi klasik terdiri dari uji normalitas, uji autokorelasi, uji multikolinearitas, uji heteroskedastisitas, dan uji hipotesis menggunakan paired samples t-Test dan regresi linear berganda.

Hasil penelitian 1) Tidak terdapat perbedaan Audit delay sebelum dan sesudah implementasi IFRS fase II, 2) Perusahaan perbankan tidak berpengaruh terhadap audit delay, 3) Kompleksitas operasi perusahaan tidak berpengaruh terhadap audit delay, 4) Struktur kepemilikan perusahaan berpengaruh negatif terhadap audit delay, 5) Efektivitas komite audit tidak berpengaruh terhadap audit delay, 6) Audit tenure tidak berpengaruh terhadap Audit delay.

Kata kunci: Jenis Industri, Kompleksitas Operasi Perusahaan, Struktur Kepemilikan Perusahaan, Komite Audit, Audit Tenure, Implementasi IFRS, Audit Delay

ABSTRACT

This research aims to determine: 1) to examine the difference of Audit Delay before and after implementation of IFRS fase II, 2) Banking positively effect the audit delay after implementation of IFRS, 3) Complexity of Operations of the Company positively effect the Audit Delay after implementation of IFRS, 4) Concentrated Ownership Structure negatively effect the Audit Delay after implementation of IFRS, 5) Audit Commitee efectiveness negatively effect the Audit Delay after implementation of IFRS, 6) Audit Tenure negatively effect the Audit Delay the Audit Delay after implementation of IFRS..

Research was conducted on the annual report of companies listed on the Bursa Efek Indonesia (BEI) using 30 companies from years 2010-2015 as the sample. The sampling uses purposive sampling method. Analysis data using descriptive statistics test, classic assumption test consists of normality test, autocorrelation, multicollinearity test, heteroskeidastisitas test and hypothesis testing using paired sample t-test and multiple linear regression.

Results of the study: 1) There is no difference of Audit Delay before and after implementation of IFRS fase II, 2) Banking does not positively effect the audit delay after implementation of IFRS, 3) Complexity of Operations of the Company does not positively effect the Audit Delay after implementation of IFRS, 4) Concentrated Ownership Structure has negative effect on the Audit Delay after implementation of IFRS, 5) Audit Committee efectiveness does not negatively effect the Audit Delay after implementation of IFRS, 6) Audit Tenure does not negatively effect the Audit Delay after implementation of IFRS.

Keywords: Classification of Industry, Complexity of Operations of the Company, Concentrated Ownership Structure, Audit Commitee, Audit Tenure, Implementation of IFRS, Audit Delay.