

INTISARI

Penelitian ini bertujuan untuk mengetahui: 1) Komite audit berpengaruh negatif terhadap Audit *delay*, 2) Reputasi KAP berpengaruh negatif terhadap Audit *delay*, 3) Sistem pengendalian internal berpengaruh negatif terhadap Audit *delay*, 4) Kualitas audit berpengaruh negatif terhadap Audit *delay*, 5) Manajemen laba berpengaruh positif terhadap Audit *delay*, 6) Agresivitas pajak berpengaruh positif terhadap Audit *delay*.

Penelitian ini dilakukan pada laporan keuangan tahunan perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia (BEI) dengan menggunakan 43 perusahaan dari tahun 2013-2017 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 regresi linear berganda.

Hasil penelitian: 1) komite audit tidak berpengaruh terhadap Audit *delay*, 2) reputasi kap tidak berpengaruh terhadap Audit *delay*, 3) sistem pengendalian internal berpengaruh positif terhadap Audit *delay*, 4) kualitas audit tidak berpengaruh terhadap Audit *delay*, 5) manajemen laba tidak berpengaruh terhadap Audit *delay*, 6) agresivitas pajak tidak berpengaruh terhadap Audit *delay*.

Kata kunci: Komite Audit, Reputasi KAP, Sistem Pengendalian Internal, Kualitas Audit, Manajemen Laba, Agresivitas Pajak, Audit *delay*

ABSTRACT

The purpose of this research is know: 1) Audit committe have a negative influence on Audit delay, 2) Public accounting firm reputation have negative influence on Audit delay, 3) Internal control system have a negative influence on Audit delay, 4) Audit quality have a negative influence on Audit delay, 5) earning management have a positive influence on Audit delay, 6) Tax aggressiveness have a positif effect on Audit delay.

This research was conducted on the annual financial statements of manufacturing companies listed on the Indonesian Stock Exchange (IDX) using 43 companies from 2013-2017 as samples. The sampling uses the purpose sampling method. Data analysis uses descriptive statistical test, classic assumption test that consist of normality test, autocorrelation test, multicollinearity test, heteroscedasticity test, and hypothesis testing that using multiple linear regression.

Result of research: 1) audit committee have no influence on audit delay, 2) public accounting firm reputation have no influence on audit delay, 3) internal control system have positive influence on audit delay, 4) audit quality have no influence on audit delay, 5) earning management have no effect on audit delay, 6) tax aggressiveness has no influence on audit delay.

Keywords: Audit Committee, Public Accounting Firm Reputation, Internal Control System, Audit Quality, Earning Management, Tax Aggressiveness, Audit Delay