

ABSTRAK

Michael Lim, 143010027, 2018, Pengaruh *Audit Tenure*, Opini Audit, Umur *Listing* Terhadap *Audit Report Lag* Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2016, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Yonson Pane, S.E.,M.Si, Pembimbing II : Wan Fachruddin, S.E., M.Si., CA., CPA

Penelitian ini bertujuan untuk mengetahui pengaruh *Audit Tenure*, Opini Audit dan Umur *Listing* terhadap *Audit Report Lag* secara parsial dan secara simultan pada perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia (BEI).

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan sumber data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia, dengan jumlah populasi sebanyak 44 perusahaan. Dari populasi, dipilih dengan teknik *purposive sampling* dan diperoleh sebanyak 26 perusahaan selama 5 periode yaitu periode 2012-2016 yang berjumlah 130 sampel. Metode analisis yang digunakan dalam penelitian ini adalah regresi linier berganda. ***Audit Report Lag* = 45,202+7,983*Audit Tenure* + 14,169 *Opini Audit* – 0,143 *Umur Listing* + e.**

Hasil penelitian secara parsial menunjukkan *Audit Tenure* memiliki nilai $t_{hitung} > t_{tabel}$ dengan nilai $3.072 > 1.97897$ dan nilai signifikan < 0.05 yaitu dengan nilai $0.003 < 0.05$, *Opini Audit* memiliki $t_{hitung} > t_{tabel}$ dengan nilai $5.082 > 1.97897$ dan nilai signifikan < 0.05 yaitu dengan nilai $0.000 < 0.05$, *Umur Listing* memiliki $t_{hitung} < t_{tabel}$ dengan nilai $-0,803 < 1.97897$ dan nilai signifikan > 0.05 yaitu dengan nilai $0.423 > 0.05$. Hasil penelitian simultan menunjukkan bahwa *Audit Tenure*, *Opini Audit*, *Umur Listing*, dan *Audit Report Lag* memiliki nilai $F_{hitung} > F_{tabel}$ yaitu dengan nilai $12.598 > 2.44$ dan nilai signifikan < 0.05 yaitu dengan nilai $0.000 < 0.05$. Koefisien Determinasi (*R square*) sebesar 0.212 atau 21.2% yang berarti variabel *Audit Report Lag* dapat dijelaskan oleh variabel *Audit Tenure*, *Opini Audit*, dan *Umur Listing*.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial *Audit Tenure* berpengaruh signifikan terhadap *Audit Report Lag*, *Opini Audit* berpengaruh signifikan terhadap *Audit Report Lag*, dan *Umur Listing* tidak berpengaruh signifikan terhadap *Audit Report Lag*. Secara simultan *Audit Tenure*, *Opini Audit* dan *Umur Listing* berpengaruh signifikan terhadap *Audit Report Lag*.

Kata kunci : *Audit Report Lag*, *Audit Tenure*, *Opini Audit*, *Umur Listing*.

ABSTRACT

Michael Lim, 143010027, 2018, Influence Audit Tenure, Audit Opinion, Age of Listing on Audit at Banking Companies Listed in Indonesia Stock Exchange, STIE Eka Prasetya, Accounting Students Program, Advisor I : Yonson Pane, S.E., M.Si., Advisor II : Wan Fachruddin, S.E., M.Si., CA., CPA.

This study aims to determine the effect of audit tenure, audit opinion, and age of listing to audit report lag partially and simultaneously on the banking companies listed on the Stock Exchange Indonesia.

*This Study uses quantitative data types and data sources are secondary data sources. Unit analysis and observation in this research is a banking company that listed in Indonesia Stock Exchange, with total population 44 companies. From population, 26 companies are chosen by purposive sampling technique throughout 5 periods of time, specifically from 2012-2016 which sum up to 130 samples. The method of analysis used in this study is multiple linier regression analysis. **Audit Report Lag = 45,202 + 7,983 Audit Tenure + 14,169 Audit Opinion – 0,143 Age of Listing + e.***

The result of partial research shows that the audit tenure has value $t_{count} > t_{table}$ which is $3.072 > 1.97897$ and significant value < 0.05 whis is $0.003 < 0.05$, audit opinion has value $t_{count} > t_{table}$ whis is $5.082 > 1.97897$ and significant value < 0.05 which is $0.000 < 0.05$. Age of listing has value $t_{count} < t_{table}$ which is $-0.803 < 0.05$, and significant value > 0.05 which is $0.423 > 0.05$. The result of simultaneous research shows that Audit Tenure, Audit Opinion, Age of Listing and Audit Report Lag has value $t_{count} > t_{table}$ whis is $12.598 > 2.44$ and significant value < 0.05 whis is $0.000 < 0.05$. the coefficient of determination (R square) is 0.212 or 21.2% which means Audit Report Lag variable can be explained by Audit Tenure, Audit Opinion and Age of Listing.

The Conclusion from partial research shows that Audit Tenure has significant effect on Audit Report Lag, Audit Opinion has significant effect on Audit Report Lag and Age of Listing has not significant effect on Audit Report Lag. The conclusion from simultaneous research show that Audit Tenure, Audit Opinion, and Age of Listing have a significant effect on Audit Report Lag.

Keywords : Audit Tenure, Audit Opinion, Age of Listing, Audit Report Lag