

ABSTRAK

PENGARUH PANDEMI *COVID-19*, PROFITABILITAS, UKURAN PERUSAHAAN, DAN REPUTASI KANTOR AKUNTAN PUBLIK TERHADAP *AUDIT DELAY*

(Studi Empiris pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia)

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Tujuan dari penelitian ini untuk mengetahui perbedaan *audit delay* sebelum pandemi *covid-19* dengan saat pandemi *Covid-19*, perbedaan pengaruh profitabilitas, ukuran perusahaan, dan reputasi kantor akuntan publik sebelum pandemi dan saat pandemi terhadap *audit delay*. Dalam keputusan Bapepam Nomor KEP-431/BL/2012 menjelaskan bahwa laporan keuangan auditan disampaikan paling lama empat bulan setelah tutup tahun buku namun pada tahun 2017 - 2018 masih terdapat 10 perusahaan setiap tahunnya yang terlambat menyampaikan laporan keuangan auditan. Pada tahun 2019 hingga 2020 terjadi peningkatan jumlah perusahaan yang terlambat menyampaikan laporan keuangan auditan. Jumlah perusahaan yang terlambat menyampaikan laporan keuangan auditan pada tahun 2019 sebanyak 30 perusahaan dan 33 pada tahun 2020.

Penelitian ini adalah penelitian kuantitatif. Sampel dari penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia pada tahun 2017 hingga 2020 dan pemilihan sampel menggunakan teknik *purposive sampling*. Teknik analisis yang digunakan dalam penelitian ini adalah teknik analisis regresi linier berganda dan analisis sensitivitas.

Hasil penelitian ini menunjukkan bahwa terdapat perbedaan *audit delay* sebelum pandemi dan saat pandemi. Terdapat perbedaan pengaruh profitabilitas sebelum pandemi dengan saat pandemi terhadap *audit delay*. Tidak terdapat perbedaan pengaruh ukuran perusahaan sebelum pandemi dan saat pandemi terhadap *audit delay*. Tidak terdapat perbedaan pengaruh reputasi kantor akuntan publik sebelum pandemi dengan saat pandemi terhadap *audit delay*.

Kata kunci: *Audit delay*, pandemi *covid-19*, profitabilitas, ukuran perusahaan, reputasi kantor akuntan publik

ABSTRACT

**THE INFLUENCE OF COVID-19 PANDEMIC, PROFITABILITY,
COMPANY SIZE, AND REPUTATION OF PUBLIC ACCOUNTING FIRMS
ON AUDIT DELAY**

(An Empirical Study of Energy Sector Companies Listed on the Indonesia Stock Exchange)

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The purpose of this study is to find out the differences in audit delay before the Covid-19 pandemic and during the Covid-19 pandemic, differences in the effect of profitability, company size, and reputation of public accounting firms before the pandemic and during the pandemic on audit delay. Bapepam's decision No. KEP-431/BL/2012 explains that audited financial reports are submitted no later than four months after closing the financial year, but in 2017 - 2018 there are still 10 companies each year that are late in submitting audited financial reports. From 2019 to 2020 there was an increase in the number of companies that were late in submitting audited financial reports. The number of companies that were late in submitting audited financial reports in 2019 was 30 companies and 33 in 2020.

This research is a quantitative research. The sample for this research is energy sector companies listed on the Indonesia Stock Exchange from 2017 to 2020 and the sample selection uses a purposive sampling technique. The analysis technique used in this research is multiple linear regression analysis and sensitivity analysis.

The results of this study indicate that there are differences in audit delay before the pandemic and during the pandemic. There are differences in the effect of profitability before the pandemic and during the pandemic on audit delay. There is no difference in the effect of company size before the pandemic and during the pandemic on audit delay. There is no difference in the effect of the reputation of a public accounting firm before the pandemic and during the pandemic on audit delay.

Keywords: Audit delay, covid-19 pandemic, profitability, company size, public accounting firm reputation