

**Pengaruh *Accounting Comparability* Terhadap *Audit Delay***

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**ABSTRAK**

Pada tahun 2016, 18 perusahaan terlambat menyampaikan laporan keuangan dan terkena sanksi berupa denda dan pemberhentian aktivitas perusahaan di bursa saham oleh Bursa Efek Indonesia. Peristiwa ini dipicu oleh panjangnya *audit delay*. Keterlambatan penerbitan laporan keuangan dapat menimbulkan ketidakpastian informasi serta merugikan para pengguna laporan keuangan. Selain itu, keterlambatan juga memperburuk citra perusahaan dimata investor. Studi ini bertujuan untuk menguji pengaruh *accounting comparability* terhadap *audit delay* menggunakan data dari 1063 perusahaan non keuangan dan non tambang yang terdaftar di Bursa Efek Indonesia periode 2015-2018. Pengujian analisis regresi berganda dilakukan menggunakan aplikasi SPSS 20. Hasil penelitian menunjukkan bahwa *accounting comparability* berpengaruh negatif terhadap *audit delay*. Laporan keuangan dengan keterbandingan yang tinggi diindikasikan mempermudah auditor dalam memahami bisnis perusahaan dan mendorong terlaksananya proses audit yang efektif dan efisien.

**Kata kunci:** *accounting comparability, audit delay*

## **The Effect of Accounting Comparability on Audit Delay**

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### **ABSTRACT**

*In 2016, 18 companies were sanctioned in the form of fines and termination of company activities on the stock exchange by the Indonesia Stock Exchange. This event was triggered by the length of the audit delay. Delay in the issuance of financial statements could cause information uncertainty and disserve the users of financial statements. Delays could also worsen the company's image in the eyes of investors. This study aims to examine the effect of accounting comparability on audit delay using data from 1063 non-financial and non-mining companies listed on the Indonesia Stock Exchange in the 2015-2018 period. The multiple regression analysis is performed using SPSS 20. The results show that accounting comparability could reduce audit delay. High comparable financial statements help the auditor to understand the company's business which in turn could result in an effective and efficient audit process.*

**Keywords:** *accounting comparability, audit delay*