

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis apakah jenis industri, rotasi partner, rotasi KAP Lateral, rotasi KAP cross-UP, rotasi KAP Cross-Down, keadaan rugi, opini audit, dan umur perusahaan berpengaruh terhadap *audit delay* pada perusahaan jasa finansial dan jasa non finansial yang terdaftar di Bursa Efek Indonesia.

Metode pemilihan sampel yang digunakan adalah *purposive sampling* dan telah diperoleh data sebanyak 216 perusahaan. Penelitian ini dilakukan untuk periode 2010 sampai dengan periode 2012. Data yang digunakan adalah laporan keuangan dari masing-masing sampel yang dipublikasikan melalui situs [www.idx.co.id](http://www.idx.co.id). Adapun yang menjadi variabel terikat (*dependent variable*) adalah *audit delay* dan variabel bebas (*independent variable*) adalah Jenis Industri (IND), Rotasi Partner (PARTNER), Rotasi KAP Lateral (LATERAL), Rotasi KAP *Cross-Up* (FIRM\_UP), Rotasi KAP *Cross-Down* (FIRM\_DOWN), Keadaan Rugi (LOSS), dan Umur Perusahaan (AGE). Proses analisis data yang dilakukan terlebih dahulu adalah pengujian asumsi klasik, lalu kemudian dilakukan pengujian hipotesis. Pengujian dalam penelitian ini dilakukan dengan menggunakan *software SPSS versi 18 for windows*.

Hasil analisis data menunjukkan bahwa Jenis Industri (IND), Rotasi Partner (PARTNER), Rotasi KAP Lateral (LATERAL), Rotasi KAP *Cross-Up* (FIRM\_UP), Rotasi KAP *Cross-Down* (FIRM\_DOWN), Keadaan Rugi (LOSS), dan Umur Perusahaan (AGE) berpengaruh secara signifikan secara simultan terhadap *audit delay*. Tetapi secara parsial Jenis Industri (IND), Rotasi KAP Lateral (LATERAL), dan Rotasi KAP *Cross-Up* (FIRM\_UP) berpengaruh signifikan negatif terhadap *audit delay*, dan untuk Keadaan Rugi (LOSS) berpengaruh signifikan positif terhadap *audit delay*. Sedangkan untuk Rotasi Partner (PARTNER), Rotasi KAP *Cross-Down* (FIRM\_DOWN), Opini Audit (OPINI), dan Umur Perusahaan (AGE) tidak memiliki pengaruh secara signifikan terhadap *audit delay*.

Kata Kunci : *audit delay*, Jenis Industri, rotasi KAP Lateral, rotasi KAP *Cross-UP*, rotasi KAP *Cross-Down*, keadaan rugi, opini audit, dan umur perusahaan.

## ABSTRACT

The purpose of this research is to examine the significant impact of type of industry, partner rotation, lateral firm rotation, cross-up firm rotation, cross-down firm rotation, loss, audit opinion and age of company toward audit delay in financial services and non financial services that listed on Indonesia Stock Exchange.

Sampling method that used is purposive sampling and the result are 216 firms as a sample. This research is done for 2010-2012 period. Data that used in this research is financial statements from each company, published through website [www.idx.co.id](http://www.idx.co.id). Dependent variable in this research is audit delay, and independent variables are type of industry (IND), partner rotation (PARTNER), lateral firm rotation (LATERAL), cross-up firm rotation (FIRM\_UP), cross-down firm rotation (FIRM\_DOWN), loss (LOSS), audit opinion (OPINI) and age of company (AGE). The data which have already been collected are processed with classic assumption test and then hypothesis test. Software SPSS version 18 for windows is used for test in this research.

The result of this research showed that type of industry (IND), partner rotation (PARTNER), lateral firm rotation (LATERAL), cross-up firm rotation (FIRM\_UP), cross-down firm rotation (FIRM\_DOWN), loss (LOSS), audit opinion (OPINI) and age of company (AGE) has a significant influence simultaneously toward audit delay, whereas partially type of industry (IND), lateral firm rotation (LATERAL), and cross-up firm rotation (FIRM\_UP) has negative significant influence toward audit delay and loss (LOSS) has a positive significant effect toward audit delay. Whereas partner rotation (PARTNER), cross-down firm rotation (FIRM\_DOWN), audit opinion (OPINI) and age of company (AGE) has no significant influence toward audit delay.

**Keywords:** audit delay, type of industry, partner rotation, lateral firm rotation, cross-up firm rotation, cross-down firm rotation, loss, audit opinion and age of company.