ABSTRAK

ANA KHAERUNNISA, 2021, Pengaruh *Audit Tenure* dan Pergantian Auditor Terhadap *Audit Delay* pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2020. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Makassar. Dibimbing oleh pembimbing I Bapak Ansyarif Khalid dan Pembimbing II Ibu Saida Said.

Penelitian ini bertujuan untuk menguji pengaruh *audit tenure* dan pergantian auditor terhadap *audit delay*. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Sampel dalam penelitian ini adalah hanya perusahaan-perusahanan yang lolos mengikuti kriteria sampel sebanyak 31 perusahaan. Analisis data menggunakan analisis regresi linear berganda. Hasil penelitian dengan analisis regresi linear berganda menunjukkan bahwa *audit tenure* berpengaruh positif terhadap *audit delay* begitupun dengan pergantian auditor berpengaruh positif terhadap *audit delay*.

Kata Kunci: Audit Tenure, Pergantian Auditor dan audit delay

ABSTRACT

ANA KHAERUNNISA, 2021, Influence of *Audit Tenure* and Auditor Change on *Audit Delay* in Manufacturing Companies Listed on the Indonesia Stock Exchange 2016-2020. Research paper, Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by supervisor I Mr. Ansyarif Khalid and Advisor II Mrs. Saida Said.

This research aims to examine the effect of audit tenure and auditor turnover on audit delay. This research uses a quantitative method with a descriptive approach. The population in this research are manufacturing companies listed on the Indonesia Stock Exchange in 2016-2020. The sampling technique used a purposive sampling method. The sample in this research was only the companies that passed the sample criteria as many as 31 companies. Data analysis used multiple linear regression analysis. The results of the research using multiple linear regression analysis show that audit tenure has a positive effect on audit delay as well as auditor turnover has a positive effect on audit delay.

Keywords: Audit Tenure, Auditor Change and audit delay