

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Penerapan IFRS, *audit tenure*, kualitas auditor, dan *financial distress* terhadap *audit delay* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Pengumpulan data penelitian menggunakan metode *purposive sampling* dan data yang diperoleh berjumlah 230 observasi. Penelitian ini dilakukan pada periode 2013 hingga 2015. Data yang digunakan adalah laporan keuangan perusahaan sampel yang masing-masing telah dipublikasikan melalui situs www.idx.co.id. Penelitian ini menggunakan regresi linear berganda untuk menganalisis data. Hasil dari statistik deskriptif menunjukkan bahwa rata-rata *audit delay* tahun 2013 hingga 2015 adalah 79.3391 hari. Hasil penelitian ini menunjukkan bahwa penerapan IFRS dan kualitas auditor berpengaruh terhadap *audit delay*, sedangkan *audit tenure* dan *financial distress* tidak berpengaruh terhadap *audit delay*.

Kata Kunci : Penerapan IFRS, *Audit Tenure*, Kalitas Auditor, *Financial Distress*, *Audit Delay*.

ABSTRACT

This research aims to examine the effect of international financial reporting standart (IFRS) implementation, audit tenure, auditor reputation, and financial distress to audit delay on manufacturing companies listed in Indonesia Stock Exchange. The research collecting data using purposive sampling method and data were obtained representing 230 observation. This research was conducted in the period 2013 to 2015. The data used are the company's financial statements each sample have been published by www.idx.co.id. This research used multiple linear regression to analyze the data. The result of descriptive statistics indicate that the average audit delay of 2013 to 2015 is the 79.3391 days. The result of this research indicate that the international financial reporting standart (IFRS) implementation and auditor reputation effect on audit delay, while audit tenure and financial distress does not affect the audit delay.

Keyword : international financial reporting standart (IFRS) implementation, audit tenure, auditor reputation, financial distress, audit delay.