

## DAFTAR ISI

|  |      |
|--|------|
| <b>HALAMAN JUDUL</b> .....                       | i    |
| <b>HALAMAN BERITA ACARA</b> .....                | ii   |
| <b>HALAMAN PENGESAHAN</b> .....                  | iii  |
| <b>HALAMAN PERNYATAAN KEASLIAN SKRIPSI</b> ..... | iv   |
| <b>KATA PENGANTAR</b> .....                      | v    |
| <b>ABSTRAK</b> .....                             | viii |
| <b>ABSTRACT</b> .....                            | ix   |
| <b>DAFTAR ISI</b> .....                          | x    |
| <b>DAFTAR TABEL</b> .....                        | xiii |
| <b>DAFTAR GAMBAR</b> .....                       | xiv  |
| <b>DAFTAR LAMPIRAN</b> .....                     | xv   |
| <b>BAB I PENDAHULUAN</b> .....                   | 1    |
| 1.1 Latar Belakang .....                         | 1    |
| 1.2 Rumusan Masalah .....                        | 7    |
| 1.3 Tujuan Penelitian .....                      | 7    |
| 1.4 Batasan Penelitian .....                     | 8    |
| 1.5 Manfaat Penelitian.....                      | 8    |
| 1.6 Sistematika Penelitian.....                  | 9    |
| <b>BAB II TINJAUAN PUSTAKA</b> .....             | 12   |
| 2.1 Landasan Teori .....                         | 12   |
| 2.1.1 <i>Agency Theory</i> .....                 | 12   |
| 2.1.2 <i>Signaling theory</i> .....              | 15   |
| 2.1.3 <i>Audit Report Lag</i> .....              | 16   |
| 2.1.4 Profitabilitas.....                        | 19   |
| 2.1.5 Solvabilitas.....                          | 19   |
| 2.1.6 Komite Audit .....                         | 20   |

|                |                                       |           |
|----------------|---------------------------------------|-----------|
| 2.1.7          | Ukuran Perusahaan .....               | 21        |
| 2.1.8          | Laproran Keuangan .....               | 23        |
| 2.1.9          | Audit dan Standar Auditing .....      | 26        |
| 2.2            | Tinjauan Penelitian Terdahulu.....    | 30        |
| 2.3            | Kerangka Konseptual .....             | 38        |
| 2.4            | Hipotesis Penelitian .....            | 38        |
| 2.4.1          | Profitabilitas .....                  | 38        |
| 2.4.2          | Solvabilitas .....                    | 40        |
| 2.4.3          | Ukuran Perusahaan .....               | 41        |
| 2.4.4          | Komite Audit .....                    | 42        |
| <b>BAB III</b> | <b>METODE PENELITIAN .....</b>        | <b>44</b> |
| 3.1            | Rancangan Penelitian .....            | 44        |
| 3.2            | Populasi dan Sampel .. ..             | 44        |
| 3.3            | Variabel Penelitian .....             | 45        |
| 3.4            | Klasifikasi Penelitian .....          | 46        |
| 3.5            | Definisi Operasional Variabel .....   | 47        |
| 3.5.1          | Profitabilitas . .....                | 47        |
| 3.5.2          | Solvabilitas.....                     | 48        |
| 3.5.3          | Ukuran Perusahaan.....                | 49        |
| 3.5.4          | Komite Audit .....                    | 49        |
| 3.6            | Jenis dan Sumber Data.....            | 50        |
| 3.7            | Prosedur Pengambilan Data.....        | 50        |
| 3.8            | Metode dan Teknik Analisis Data ..... | 50        |
| 3.9            | Analisis Statistik Deskriptif .....   | 51        |
| 3.10           | Uji Asumsi Klasik .....               | 52        |
| 3.10.1         | Uji Normalitas .....                  | 52        |
| 3.10.2         | Uji Heteroskedastisitas .....         | 53        |
| 3.10.3         | Uji Multikolinieritas .....           | 53        |
| 3.10.4         | Uji Autokorelasi .....                | 54        |
| 3.11           | Uji Hipotesis .....                   | 55        |
| 3.11.1         | Uji Koefisien Determinasi .....       | 55        |

|                       |  |           |
|-----------------------|--|-----------|
| 3.11.2                | Uji Statistik F .....                        | 56        |
| 3.11.3                | Uji Statistik t .....                        | 56        |
| <b>BAB IV</b>         | <b>HASIL PENELITIAN DAN PEMBAHASAN .....</b> | <b>58</b> |
| 4.1                   | Diskripsi Umum .....                         | 58        |
| 4.2                   | Analisis Statistik Deskriptif.....           | 59        |
| 4.3                   | Uji Asumsi Klasik.....                       | 60        |
| 4.3.1                 | Uji Normalitas.....                          | 60        |
| 4.3.2                 | Uji Heteroskedastisitas .....                | 62        |
| 4.3.3                 | Uji Multikolinieritas .....                  | 63        |
| 4.3.4                 | Uji Auotokorelasi .....                      | 65        |
| 4.4                   | Analisis Regresi Linier.....                 | 66        |
| 4.5                   | Uji Hipotesis .....                          | 67        |
| 4.5.1                 | Uji Koefisien Determinasi .....              | 67        |
| 4.5.2                 | Uji Statistik F .....                        | 68        |
| 4.5.3                 | Uji Statistik t .....                        | 69        |
| 4.6                   | Pembahasan .....                             | 71        |
| 4.6.1                 | Hasil Pengujian Hipotesis 1 .....            | 72        |
| 4.6.2                 | Hasil Pengujian Hipotesis 2 .....            | 73        |
| 4.6.3                 | Hasil Pengujian Hipotesis 3 .....            | 74        |
| 4.6.4                 | Hasil Pengujian Hipotesis 4 .....            | 75        |
| <b>BAB V</b>          | <b>KESIMPULAN DAN SARAN .....</b>            | <b>76</b> |
| 5.1                   | Kesimpulan .....                             | 76        |
| 5.2                   | Batasan Penelitian.....                      | 76        |
| 5.3                   | Saran .....                                  | 76        |
| <b>DAFTAR PUSTAKA</b> | <b>.....</b>                                 | <b>78</b> |
| <b>LAMPIRAN</b>       | <b>.....</b>                                 | <b>86</b> |

## DAFTAR TABEL

|  |    |
|--|----|
| Tabel 2.1 Tinjauan Penelitian Terdahulu .....              | 32 |
| Tabel 3.1 Tabel Durbin Watson .....                        | 55 |
| Tabel 4.1 Hasil Penentuan Sampel .....                     | 58 |
| Tabel 4.2 Statistik Deskriptif .....                       | 59 |
| Tabel 4.3 Hasil Uji Normalitas.....                        | 61 |
| Tabel 4.4 Hasil Uji Glejser .....                          | 62 |
| Tabel 4.5 Hasil Uji White .....                            | 63 |
| Tabel 4.6 Hasil Uji Multikolinieritas .....                | 64 |
| Tabel 4.7 Hasil Uji Autokorelasi.....                      | 65 |
| Tabel 4.8 Hasil Uji Analisis Regresi Linier Berganda ..... | 66 |
| Tabel 4.9 Hasil Uji Koefisien Determinasi .....            | 68 |
| Tabel 4.10 Hasil Uji statistik F .....                     | 69 |
| Tabel 4.11 Hasil Uji Statistik t .....                     | 70 |
| Tabel 4.12 Hasil Hipotesis .....                           | 72 |

## DAFTAR GAMBAR

|   |    |
|---|----|
| Gambar 2.1 Model Pemikiran Penelitian ..... | 38 |
|---|----|

**DAFTAR LAMPIRAN**

Lampiran 1..... 86  
Lampiran 2..... 113