

DAFTAR ISI

| | |
|--|-------------|
| HALAMAN JUDUL | ii |
| HALAMAN PENGESAHAN | iii |
| BERITA ACARA UJIAN SKRIPSI..... | iv |
| SURAT PERNYATAAN KEASLIAN SKRIPSI | v |
| MOTTO..... | vi |
| ABSTRAK..... | vii |
| ABSTRACT | viii |
| KATA PENGANTAR | ix |
| DAFTAR ISI..... | xi |
| DAFTAR TABEL..... | xiv |
| DAFTAR GAMBAR | xv |
| DAFTAR LAMPIRAN | xvi |
| BAB I PENDAHULUAN..... | 1 |
| 1.1 Latar Belakang Masalah..... | 1 |
| 1.2 Rumusan Masalah | 9 |
| 1.3 Tujuan Penelitian | 9 |
| 1.4 Batasan Penelitian | 10 |
| 1.5 Manfaat Penelitian | 11 |
| 1.6 Kontribusi Penelitian..... | 11 |
| 1.7 Sistematika Penulisan Karya Ilmiah | 12 |
| BAB II LANDASAN TEORI | 14 |
| 2.1 Agency Theory..... | 14 |
| 2.2 Signalling Theory..... | 16 |
| 2.2.1 Laporan Keuangan | 17 |
| 2.2.2 Audit..... | 19 |
| 2.2.3 Profitabilitas | 20 |
| 2.2.4 <i>Firm Size</i> | 22 |
| 2.2.5 Kompleksitas Perusahaan..... | 24 |

| | | |
|--|--|-----------|
| 2.2.6 | Keahlian Komite Audit | 25 |
| 2.2.7 | Kinerja Lingkungan | 26 |
| 2.2.8 | <i>Audit Delay</i> | 28 |
| 2.3 | Tinjauan Penelitian Terdahulu | 30 |
| 2.4 | Rerangka Konseptual | 34 |
| 2.5 | Hipotesis Penelitian..... | 35 |
| 2.5.1 | Pengaruh Profitabilitas terhadap <i>Audit Delay</i> | 35 |
| 2.5.2 | Pengaruh <i>Firm Size</i> terhadap <i>Audit Delay</i> | 36 |
| 2.5.3 | Pengaruh Kompleksitas Perusahaan terhadap <i>Audit Delay</i> | 37 |
| 2.5.4 | Pengaruh Keahlian Komite Audit terhadap <i>Audit Delay</i> | 37 |
| 2.5.5 | Pengaruh Kinerja Lingkungan terhadap <i>Audit Delay</i> | 38 |
| BAB III METODA PENELITIAN | | 40 |
| 3.1 | Rancangan Penelitian | 40 |
| 3.2 | Populasi dan Sampel | 40 |
| 3.3 | Definisi dan Pengukuran Variabel | 41 |
| 3.3.1 | Definisi Variabel | 41 |
| 3.3.2 | Pengukuran Variabel..... | 42 |
| 3.3.2.1 | <i>Audit Delay (Y)</i> | 42 |
| 3.3.2.2 | Profitabilitas (X_1)..... | 43 |
| 3.3.2.3 | <i>Firm Size (X₂)</i> | 44 |
| 3.3.2.4 | Kompleksitas Perusahaan (X_3) | 44 |
| 3.3.2.5 | Keahlian Komite Audit (X_3)..... | 45 |
| 3.3.2.6 | Kinerja Lingkungan (X_4) | 46 |
| 3.4 | Prosedur Pengambilan Data | 47 |
| 3.5 | Model dan Teknik Analisis Data..... | 48 |
| 3.5.1 | Analisis Statistik Deskriptif | 48 |
| 3.5.2 | Analisis Regresi Linier Berganda..... | 49 |
| 3.5.3 | Uji Normalitas | 50 |
| 3.5.4 | Uji Asumsi Klasik | 50 |
| 3.5.5 | Uji Hipotesis | 52 |

| | |
|--|---|
| BAB IV ANALISIS HASIL PENELITIAN DAN PEMBAHASAN ... | 54 |
| 4.1 | Deskripsi Data 54 |
| 4.1.1 | Data Penelitian 54 |
| 4.2 | Analisis dan Hasil Penelitian 55 |
| 4.2.1 | Analisis Statistik Deskriptif 55 |
| 4.2.2 | Uji Normalitas 58 |
| 4.2.3 | Uji Asumsi Klasik 59 |
| 4.2.3.1 | Uji Multikolinearitas 60 |
| 4.2.3.2 | Uji Heterokedastisitas 61 |
| 4.2.3.3 | Uji Autokorelasi 62 |
| 4.2.4 | Analisis Regresi Linear Berganda..... 63 |
| 4.3 | Uji Hipotesis 65 |
| 4.3.1 | Uji Koefisien Determinasi (R^2)..... 65 |
| 4.3.2 | Uji F 66 |
| 4.3.3 | Uji T 67 |
| 4.4 | Pembahasan Hipotesis..... 69 |
| 4.4.1 | Pengaruh Profitabilitas terhadap <i>Audit Delay</i> 69 |
| 4.4.2 | Pengaruh <i>Firm Size</i> terhadap <i>Audit Delay</i> 70 |
| 4.4.3 | Pengaruh Kompleksitas Perusahaan terhadap <i>Audit Delay</i> 71 |
| 4.4.4 | Pengaruh Keahlian Komite Audit terhadap <i>Audit Delay</i> 72 |
| 4.4.5 | Pengaruh Kinerja Lingkungan terhadap <i>Audit Delay</i> 73 |
| | |
| BAB V KESIMPULAN, KETERBATASAN, DAN SARAN | 75 |
| 5.1 | Kesimpulan 75 |
| 5.2 | Keterbatasan Penelitian 77 |
| 5.3 | Saran..... 78 |
| DAFTAR PUSTAKA | 81 |
| LAMPIRAN | 86 |

DAFTAR TABEL

| | |
|--|----|
| Tabel 2.1 Tinjauan Penelitian Terdahulu | 31 |
| Tabel 3.1 Kriteria Sampel | 41 |
| Tabel 3.2 Kriteria Sampel | 47 |
| Tabel 4.1 Hasil Pengambilan Sampel | 54 |
| Tabel 4.2 Hasil Analisis Statistik Deskriptif | 55 |
| Tabel 4.3 Hasil Uji Normalitas | 59 |
| Tabel 4.4 Hasil Uji Multikolinearitas | 60 |
| Tabel 4.5 Hasil Uji Heterokedastisitas | 61 |
| Tabel 4.6 Hasil Uji Autokorelasi..... | 63 |
| Tabel 4.7 Hasil Analisis Regresi Linear Berganda | 64 |
| Tabel 4.8 Hasil Koefisien Determinasi (R^2)..... | 65 |
| Tabel 4.9 Hasil Uji F | 66 |
| Tabel 4.10 Hasil Uji Signifikansi (Uji T)..... | 67 |

DAFTAR GAMBAR

| | |
|---|----|
| Gambar 2.1 Rerangka Konseptual | 35 |
| Gambar 4.1 Hasil Persentase Penilaian Kinerja Lingkungan (PROPER). 58 | |
| Gambar 4.2 Hasil Uji Heterokedastisitas – Grafik <i>Scatterplot</i> | 62 |

DAFTAR LAMPIRAN

| | |
|---|----|
| Lampiran 1 Daftar Nama Perusahaan | 87 |
|---|----|