



**ANALYSIS OF AUDIT SWITCHING, COMPANY SIZE, AND
SOLVABILITY INFLUENCE TOWARD AUDIT DELAY IN
PROPERTY AND REAL ESTATE COMPANIES LISTED ON
IDX (2019–2021)**

UNDERGRADUATE THESIS
Submitted as one of the requirements to obtain
Sarjana Akuntansi

By:

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FACULTY OF BUSINESS
ACCOUNTING STUDY PROGRAM
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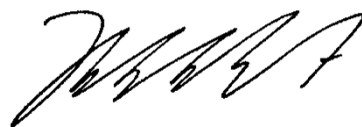
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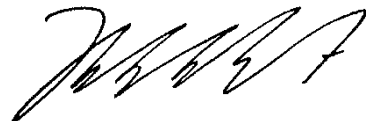
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TABLE OF CONTENTS

COVER	0
PANEL OF EXAMINERS APPROVAL	i
STATEMENT OF ORIGINALITY	ii
SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST	iii
ADVISOR'S APPROVAL FOR PUBLICATION	iv
PLAGIARISM CHECK RESULT	v
ACKNOWLEDGEMENT	x
TABLE OF CONTENTS	xii
LIST OF FIGURES	xvi
LIST OF TABLES	xvii
ABSTRACT	xviii
<i>INTISARI</i>	xix
CHAPTER I INTRODUCTION	1
1.1 Research background	1
1.2 Research problem	7
1.2.1 Problem formulation	7
1.2.2 Research questions	8
1.3 Research objectives	8
1.4 Research scope and limitation	9
1.5 Research benefits	9
CHAPTER II LITERATURE REVIEW	11
2.1 Theory	11
2.1.1 Agency Theory	11
2.1.2 Signaling Theory	12

2.1.3 Financial Statements	14
2.1.4 Compliance Theory	15
2.1.5 Auditing	16
2.1.6 Audit Delay.....	18
2.1.7 Audit Switching	20
2.1.8 Company Size.....	21
2.1.9 Solvability.....	22
2.2 Hypothesis development	23
2.2.1 Audit switching’s influence on audit delay	23
2.2.2 Company size’s influence on audit delay	24
2.2.3 Solvability’s influence on audit delay	24
2.2.4 Audit Switching, Company Size, Solvability’s influence Audit Delay	25
2.3 Research Framework.....	26
CHAPTER III RESEARCH METHOD	27
3.1 Secondary Data Collecting & Processing	27
3.2 Variables and Measurement	28
3.2.1 Dependent Variable	28
3.2.2 Independent Variable.....	28
3.3 Data Analysis Method.....	29
3.3.1 Descriptive Statistic Analysis	30
3.3.2 Panel Data Regression Analysis	30
3.3.3 Estimation of Panel Data Regression Models	31
3.3.4 Selection of Panel Data Regression Models.....	32
3.3.5 Classical Assumption Analysis	34
3.3.6 Hypothesis Analysis	35

CHAPTER IV RESULT ANALYSIS, DISCUSSION AND IMPLICATION	37
.....	37
4.1 Sample Overview	37
4.2 Descriptive Statistic Analysis.....	38
4.2.1 Audit Delay.....	39
4.2.2 Audit Switching	39
4.2.3 Company Size.....	40
4.2.4 Solvability.....	40
4.3 Panel Data Regression Analysis.....	41
4.3.1 Selection of Panel Data Regression Models.....	41
4.4 Classical Assumption Test	42
4.4.1 Multicollinearity Test	43
4.4.2 Heteroscedasticity Test.....	43
4.5 Hypothesis Testing	44
4.5.1 Coefficient of Determination (Adjusted R ²).....	44
4.5.2 F-Test (Simultaneous Test).....	45
4.5.3 T-Test (Partial Significant Test)	45
4.6 Discussion of Research Result	47
4.6.1 The Effect of Audit Switching on Audit Delay	47
4.6.2 The Effect of Company Size on Audit Delay	48
4.6.3 The Effect of Solvability on Audit Delay	49
4.6.4 The Effect of Audit Switching, Company Size, Solvability on Audit Delay.....	50
CHAPTER V CONCLUSION, LIMITATIONS AND SUGGESTIONS	52
5.1 Conclusion.....	52

5.2 Limitation	52
5.3 Recommendation.....	53
REFERENCES	54
APPENDIX.....	xix

LIST OF FIGURES

Figure 1. Research Framework	26
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LIST OF TABLES

Table 1. The Criteria of Sample.....	37
Table 2. Descriptive Statistics.....	38
Table 3. Frequency of Audit Switching.....	40
Table 4. Chow Test Result.....	41
Table 5. Hausman Test Result	41
Table 6. Lagrange Multiplier Test	42
Table 7. Multicollinearity Test.....	43
Table 8. Heteroscedasticity Test	43
Table 9. Coefficient of Determination Adjusted R^2	44
Table 10. F-Test (Simultaneous Test).....	45
Table 11. T-Test (Partial Significant Test)	46

ABSTRACT

The purpose of this research is to determine the influence of audit switching, company size, and solvency on audit delay. This research was conducted with a focus on property and real estate companies listed on the Indonesia Stock Exchange for the 2019–2021 period, with a total sample of 111 samples using a purposive sampling technique. The type of data used in this study is secondary data in the form of financial statements of property and real estate companies listed on the Indonesia Stock Exchange in 2019–2021. The techniques used in this study are regression analysis and hypothesis testing. From these tests, it was found that audit switching has a significant positive effect on audit delay. The company size has a significant negative effect on audit delay, and the solvability has a significant negative effect on audit delay. It can be concluded that audit switching, company size, and solvability have a significant effect on the audit delay of property and real estate companies listed on the Indonesian stock exchange for the 2019–2021 period.

Keywords: *Audit Delay, Audit Switching, Company Size, Solvability*

INTISARI

Tujuan penelitian ini adalah untuk mengetahui pengaruh audit switching, ukuran perusahaan, dan solvabilitas terhadap audit delay. Penelitian ini dilakukan dengan fokus pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2019–2021, dengan jumlah sampel sebanyak 111 sampel dengan menggunakan teknik purposive sampling. Jenis data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan keuangan perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2019–2021. Teknik yang digunakan dalam penelitian ini adalah analisis regresi dan uji hipotesis. Dari pengujian tersebut ditemukan bahwa audit switching berpengaruh positif signifikan terhadap audit delay. Ukuran perusahaan berpengaruh negatif signifikan terhadap audit delay, dan solvabilitas berpengaruh negatif signifikan terhadap audit delay. Dapat disimpulkan bahwa audit switching, ukuran perusahaan, dan solvabilitas berpengaruh signifikan terhadap audit delay pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2019–2021.

Kata Kunci: *Audit Delay, Audit Switching, Ukuran Perusahaan, Solvabilitas*