# 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***

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**CIKARANG**
**SEPTEMBER, 2023**

## PLAGIARISM CHECK RESULT

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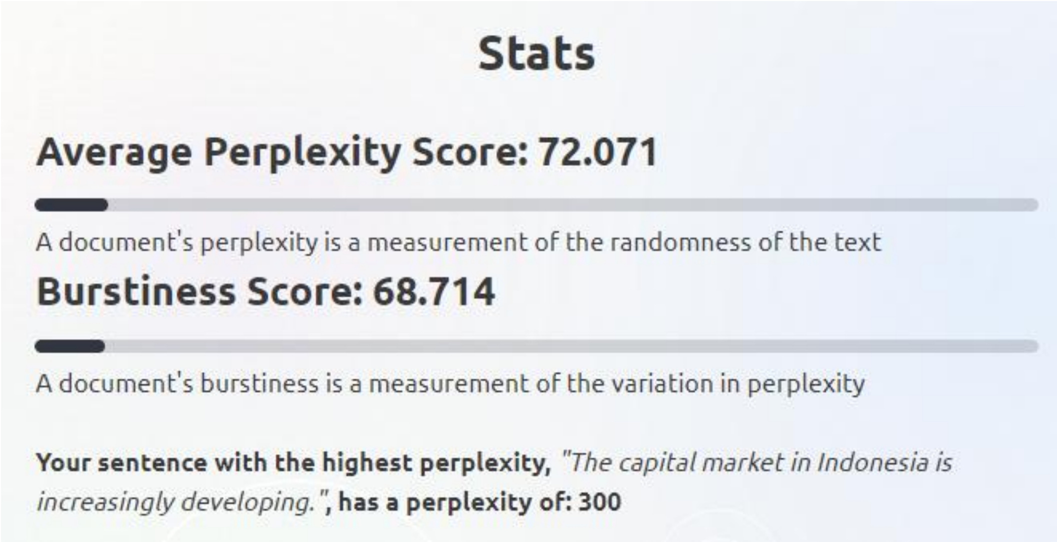
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**TABLE OF CONTENTS**

# LIST OF FIGURES

# LIST OF TABLES

# 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*