

## DAFTAR ISI

|  | Halaman |
|--|---------|
| HALAMAN JUDUL .....                      | i       |
| HALAMAN PERSETUJUAN .....                | ii      |
| PENGESAHAN KELULUSAN UJIAN .....         | iii     |
| PERNYATAAN ORISINALITAS SKRIPSI .....    | iv      |
| <i>ABSTRACT</i> .....                    | v       |
| ABSTRAK .....                            | vi      |
| HALAMAN MOTTO DAN PERSEMBAHAN .....      | vii     |
| KATA PENGANTAR .....                     | viii    |
| DAFTAR ISI .....                         | xi      |
| DAFTAR TABEL .....                       | xv      |
| DAFTAR GAMBAR .....                      | xvi     |
| DAFTAR LAMPIRAN.....                     | xvii    |
| BAB I PENDAHULUAN .....                  | 1       |
| 1.1 Latar Belakang .....                 | 1       |
| 1.2 Rumusan Masalah.....                 | 9       |
| 1.3 Tujuan dan Kegunaan Penelitian ..... | 9       |
| 1.3.1 Tujuan Penelitian.....             | 10      |
| 1.3.2 Kegunaan Penelitian .....          | 10      |
| 1.3.2.1 Manfaat Praktis.....             | 10      |
| 1.3.2.2 Manfaat Teoritis .....           | 11      |
| 1.4 Sistematika Penulisan.....           | 11      |

|         |   |    |
|---------|---|----|
| BAB II  | TELAAH PUSTAKA .....  | 13 |
| 2.1     | Landasan Teori.....   | 13 |
| 2.1.1   | Teori Pengambilan Keputusan .....                           | 13 |
| 2.1.2   | Prinsip Akuntabilitas .....                                 | 15 |
| 2.1.3   | Laporan Keuangan.....                                       | 15 |
| 2.1.4   | Audit .....   | 17 |
| 2.1.5   | <i>Audit Delay</i> .....                                    | 20 |
| 2.2     | Faktor-Faktor yang Mempengaruhi Audit Delay .....           | 22 |
| 2.2.1   | Ukuran Perusahaan .....                                     | 22 |
| 2.2.2   | Profitabilitas .....  | 23 |
| 2.2.3   | Solvabilitas .....  | 25 |
| 2.2.4   | Laba atau Rugi Perusahaan.....                              | 26 |
| 2.2.5   | Ukuran Auditor .....  | 26 |
| 2.2.6   | Opini Auditor .....   | 28 |
| 2.2.7   | Komite Audit.....   | 28 |
| 2.3     | Penelitian Terdahulu .....                                  | 30 |
| 2.4     | Kerangka Pemikiran Teoritis .....                           | 34 |
| 2.5     | Hipotesis.....  | 37 |
| BAB III | METODE PENELITIAN.....                                      | 44 |
| 3.1     | Variabel Penelitian dan Definisi Operasional Variabel ..... | 44 |
| 3.1.1   | Variabel Dependen .....                                     | 44 |
| 3.1.2   | Variabel Independen.....                                    | 44 |
| 3.2     | Populasi dan Sampel .....                                   | 46 |
| 3.2.1   | Populasi Penelitian .....                                   | 46 |
| 3.2.2   | Sampel Penelitian .....                                     | 47 |

|               |   |           |
|---------------|---|-----------|
| 3.3           | Jenis dan Sumber Data .....               | 48        |
| 3.4           | Metode Pengumpulan Data .....             | 48        |
| 3.5           | Metode Analisis .....                     | 48        |
| 3.5.1         | Analisis Statistik Deskriptif .....       | 48        |
| 3.5.2         | Uji Asumsi Klasik .....                   | 49        |
| 3.5.2.1       | Uji Normalitas .....                      | 49        |
| 3.5.2.2       | Uji Multikolonieritas .....               | 49        |
| 3.5.2.3       | Uji Heteroskedastisitas .....             | 50        |
| 3.5.2.4       | Uji Autokolerasi .....                    | 51        |
| 3.6           | Analisis Regresi Berganda .....           | 51        |
| 3.7           | Pengujian Hipotesis .....                 | 53        |
| 3.7.1         | Uji t.....                                | 53        |
| 3.7.2         | Uji F.....                                | 54        |
| 3.8           | Koefisien Determinasi .....               | 55        |
| <b>BAB IV</b> | <b>ANALISIS DATA DAN PEMBAHASAN .....</b> | <b>57</b> |
| 4.1           | Gambaran Umum Obyek Penelitian .....      | 57        |
| 4.2           | Hasil Analisis Data.....                  | 59        |
| 4.2.1         | Statistik Deskriptif.....                 | 59        |
| 4.2.2         | Pengujian Asumsi Klasik .....             | 61        |
| 4.2.2.1       | Uji Normalitas .....                      | 62        |
| 4.2.2.2       | Uji Multikolonieritas .....               | 63        |
| 4.2.2.3       | Uji Heteroskedastisitas .....             | 64        |
| 4.2.2.4       | Uji Autokolerasi .....                    | 65        |
| 4.2.3         | Hasil Pengujian Regresi Berganda .....    | 66        |
| 4.2.4         | Pengujian Hipotesis .....                 | 68        |

|  |           |
|--|-----------|
| 4.2.4.1 Hasil Uji t ( Secara Parsial ).....        | 68        |
| 4.2.4.2 Hasil Uji F ( Secara Simulan ).....        | 74        |
| 4.2.4.3 Koefisien Determinasi R <sup>2</sup> ..... | 74        |
| <b>BAB V PENUTUP</b> .....                         | <b>76</b> |
| 5.1 Kesimpulan.....                                | 76        |
| 5.2 Keterbatasan Penelitian .....                  | 77        |
| 5.3 Saran.....                                     | 78        |
| <b>DAFTAR PUSTAKA</b> .....                        | <b>79</b> |
| <b>LAMPIRAN</b> .....                              | <b>83</b> |