THE EFFECT OF AUDIT COMMITTEE, AUDIT TENURE, AUDITOR SWITCHING AND AUDIT OPINION ON THE FINANCIAL STATEMENTS INTEGRITY: AUDIT DELAY AS INTERVENING VARIABLE

THESIS

As a Requirement to Obtain Bachelor's Degree

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PENGARUH KOMITE AUDIT, TENURE AUDIT, PERPINDAHAN AUDITOR DAN OPINI AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN: KETERLAMBATAN AUDIT SEBAGAI VARIABEL INTERVENING

CHELSI RAHAYU PUTRI
AKUNTANSI

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh komite audit, masa jabatan audit, pergantian auditor, dan opini audit terhadap integritas laporan keuangan, dengan audit delay sebagai variabel mediasi. Menggunakan data panel dari 95 observasi perusahaan yang terdaftar di Bursa Efek Indonesia antara tahun 2019 dan 2023, penelitian ini menerapkan regresi linier berganda dan uji Sobel untuk analisis mediasi. Hasil penelitian menunjukkan bahwa komite audit memiliki pengaruh negatif dan signifikan terhadap integritas laporan keuangan dan audit delay. Pergantian auditor juga berpengaruh signifikan terhadap integritas laporan keuangan tetapi tidak berpengaruh terhadap audit delay. Sebaliknya, masa jabatan audit dan opini audit tidak berpengaruh signifikan terhadap audit delay maupun integritas laporan keuangan. Lebih lanjut, audit delay terbukti memediasi hubungan antara komite audit dan integritas laporan keuangan secara signifikan. Temuan ini menunjukkan pentingnya kinerja komite audit dan ketepatan waktu audit dalam meningkatkan kualitas dan keandalan pelaporan keuangan.

Kata Kunci: Komite Audit, Masa Jabatan Audit, Pergantian Auditor, Opini Audit, Audit Delay, Integritas Laporan Keuangan

THE EFFECT OF AUDIT COMMITTEE, AUDIT TENURE, AUDITOR SWITCHING AND AUDIT OPINION ON THE FINANCIAL STATEMENTS INTEGRITY: AUDIT DELAY AS INTERVENING VARIABLE

CHELSI RAHAYU PUTRI
AKUNTANSI

ABSTRACT

This study aims to examine the effect of audit committee, audit tenure, auditor switching, and audit opinion on financial statement integrity, with audit delay as a mediating variable. Using panel data from 95 observations of companies listed on the Indonesia Stock Exchange between 2019 and 2023, this research applies multiple linear regression and Sobel test for mediation analysis. The results show that the audit committee has a negative and significant effect on both financial statement integrity and audit delay. Auditor switching also significantly influences financial statement integrity but does not affect audit delay. In contrast, audit tenure and audit opinion have no significant effect on either audit delay or financial statement integrity. Furthermore, audit delay is found to significantly mediate the relationship between the audit committee and financial statement integrity. These findings suggest the importance of audit committee performance and audit timeliness in enhancing the quality and reliability of financial reporting.

Keywords: Audit Committee, Audit Tenure, Auditor Switching, Audit Opinion, Audit Delay, Financial Statement Integrity

RINGKASAN SKRIPSI

PENGARUH KOMITE AUDIT, TENURE AUDIT, PERPINDAHAN AUDITOR, DAN OPINI AUDIT TERHADAP INTEGRITAS LAPORAN KEUANGAN: KETERLAMBATAN AUDIT SEBAGAI VARIABEL INTERVENING

1. **Latar Belakang Tujuan Penelitian**

   Penelitian ini bertujuan untuk menyelidiki faktor-faktor yang memengaruhi integritas laporan keuangan, dengan fokus khusus pada peran komite audit, tenure audit, pergantian auditor, dan opini audit. Mengingat meningkatnya kekhawatiran tentang kredibilitas pelaporan perusahaan, penelitian ini juga menguji apakah keterlambatan audit berfungsi sebagai variabel mediasi yang dapat menjembatani hubungan antara faktor-faktor terkait audit ini dan kualitas pengungkapan keuangan.

2. **Model Penelitian**

   Sampel penelitian ini dipilih melalui metode purposive sampling. Dengan total populasi 34 perusahaan, hanya 19 perusahaan yang memenuhi kriteria. Tahun pengamatan penelitian ini adalah 5 tahun (2019-2023), sehingga total pengamatan penelitian ini adalah 95 (19 perusahaan x 5 tahun). Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan tahunan yang dikumpulkan dari situs web BEI. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan regresi linier berganda dan analisis mediasi uji Sobel.

3. **Hasil**

   Hasil penelitian menunjukkan bahwa sebagian besar variabel independen tidak memiliki pengaruh langsung yang signifikan terhadap integritas laporan keuangan maupun keterlambatan audit. Masa jabatan audit dan opini audit tidak ditemukan berpengaruh signifikan terhadap keterlambatan audit maupun integritas laporan keuangan. Namun, komite audit menunjukkan pengaruh negatif yang signifikan terhadap integritas laporan keuangan maupun keterlambatan audit. Pergantian auditor juga memiliki

pengaruh langsung yang signifikan terhadap integritas laporan keuangan, tetapi tidak berpengaruh signifikan terhadap keterlambatan audit. Terkait analisis mediasi, hanya keterlambatan audit yang ditemukan memediasi hubungan antara komite audit dan integritas laporan keuangan secara signifikan.

4. Kesimpulan dan Rekomendasi

Penelitian ini menyimpulkan bahwa komite audit memainkan peran sentral dalam meningkatkan integritas laporan keuangan, baik secara langsung maupun melalui ketepatan waktu audit. Sementara itu, variabel terkait audit lainnya seperti masa jabatan audit, pergantian auditor, dan opini audit memiliki dampak yang terbatas atau tidak konsisten. Oleh karena itu, perusahaan perlu memperkuat efektivitas komite auditnya untuk meningkatkan kualitas pelaporan. Penelitian masa depan disarankan untuk mengeksplorasi variabel mediasi atau moderasi tambahan, seperti kualitas audit atau kompleksitas perusahaan, dan memperluas sampel di berbagai industri atau negara untuk generalisasi yang lebih luas.

SUMARRY

THE EFFECT OF AUDIT COMMITTEE, AUDIT TENURE, AUDITOR SWITCHING AND AUDIT OPINION ON THE FINANCIAL STATEMENTS INTEGRITY: AUDIT DELAY AS INTERVENING VARIABLE

1. **Research Background Objectives**

   This research aims to investigate the factors influencing the integrity of financial statements, with a specific focus on the roles of the audit committee, audit tenure, auditor switching, and audit opinion. Given the increasing concerns about the credibility of corporate reporting, this study also examines whether audit delay serves as a mediating variable that can bridge the relationship between these audit related factors and the quality of financial disclosures.

2. **Research Model**

   The sample of this research is selected through the purposive sampling method. With total population is 34 companies and only 19 companies fitted the criteria. The observation year for this research is 5 years (2019-2023), therefore, the total observation for this research is 95 (19 companies x 5 years). The data used in this study is secondary data in the form of annual report collected from the IDX website. This research adopts a quantitative approach using multiple linear regression and Sobel test mediation analysis.

3. **Result**

   The results reveal that most independent variables do not have a significant direct effect on financial statement integrity or audit delay. Audit tenure and audit opinion were not found to significantly affect either audit delay or financial statement integrity. However, the audit committee showed a significant negative influence on both financial statement integrity and audit delay. Auditor switching also had a significant direct effect on financial statement integrity but did not significantly affect audit delay. Regarding mediation analysis, only the audit delay was found to significantly mediate

the relationship between the audit committee and financial statement integrity.

4. **Conclusion and Recommendations**

   The study concludes that the audit committee plays a central role in improving the integrity of financial statements, both directly and through audit timeliness. Meanwhile, other audit-related variables such as audit tenure, auditor switching, and audit opinion have limited or inconsistent impacts. Therefore, companies should strengthen the effectiveness of their audit committees to enhance reporting quality. Future research is recommended to explore additional mediating or moderating variables, such as audit quality or firm complexity, and to expand the sample across different industries or countries for broader generalization.

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CHAPTER 1
INTRODUCTION

1.1 Background

Maintaining public trust is crucial for every company, as it ensures confidence among investors, creditors, and other stakeholders in making strategic business decisions (Mahendra & Syofyan, 2023). Financial statements integrity refers to the accuracy and reliability of financial statements in presenting a company's true financial condition without manipulation or misrepresentation (IP Sofia, 2018). According to the Financial Accounting Standards Board (FASB) in the Statements of Financial Accounting Concepts (SFAC) No. 2 (1980), financial statements must conform to qualitative qualities including relevance, reliability, impartiality, representational faithfulness, and comparability to maintain their integrity (Hartono & Wenny, 2018).

The financial statements integrity hold a critical part in the business world, serving as a benchmark for evaluating company performance, economic prospects, and risk exposure (Azizah, 2022). However, numerous financial reporting scandals at domestic levels highlight the ongoing challenges in maintaining financial reporting integrity (Aziz & Annisa, 2023). According to a report by CNBC Indonesia, the Minister of State-Owned Companies (BUMN), Erick Thohir, revealed the practice of financial reporting scandal within several State-Owned Enterprises. The