

Eka Shofiyana, 13322059, **Pengaruh *Financial Distress*, *Auditor Switching* Dan *Audit Fee* Terhadap *Audit Delay* Pada Perusahaan Manufaktur Yang Terdaftar Di Indeks Saham Syariah Indonesia Periode Tahun 2014-2016**, Akuntansi, Fakultas Ekonomi Dan Bisnis, Universitas Muhammadiyah Gresik, November, 2017

Abstraksi

Penelitian ini dilakukan untuk menguji pengaruh *financial distress*, *auditor switching* dan *audit fee* terhadap *audit delay* pada perusahaan manufaktur yang terdaftar di Indeks Saham Syariah Indonesia (ISSI) periode tahun 2014 – 2016. Teknik pengambilan sample menggunakan *purposive sampling*. Sample yang digunakan dalam penelitian ini sebanyak 103 data perusahaan di tahun 2014-2016. Teknik analisis data menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa variabel *audit fee* berpengaruh negatif dan signifikan terhadap *audit delay*, sedangkan variabel *financial distress* dan *auditor switching* berpengaruh tidak signifikan terhadap *audit delay*.

Kata kunci : *audit delay*, *financial ditress*, *auditor switching*, *audit fee*, *z-score altman*.

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Abstract

This research was conducted to examine the influence of financial distress, switching auditors and audit fees. There is audit delay in manufacturing companies listed in Sharia Composite Index (ISSI) in 2014-2016. Sampling technique using purposive sampling. Sample used in this research as many as 103 data companies in the year 2014-2016. Data analysis techniques use multiple linear regression. The result of the research shows that audit fee variable has negative and significant effect on audit delay, while financial distress and switching auditor variables have no significant effect on audit delay.

Keywords : audit delay, financial distress, auditor switching, audit fee, z-score altman.