

Analisis pengaruh auditor spesialisasi industri, dewan komisaris, komite audit, dan penerapan PSAK 50/55 (revisi 2006) terhadap audit delay pada industri perbankan = Analyzing effect of the auditor specialization industry, board of commissioners, the audit committee, and application of PSAK 50/55 (revised 2006) on audit delay in banking industry

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Abstrak

Penelitian ini dilakukan untuk meneliti pengaruh dari auditor spesialisasi industri, efektifitas dewan komisaris, efektifitas komite audit, dan penerapan PSAK 50/55 (revisi 2006) terhadap audit delay pada industri perbankan yang terdapat di Indonesia pada tahun 2009 sampai tahun 2010. Penelitian ini juga meneliti apakah dewan komisaris dan komite audit memoderasi hubungan auditor spesialisasi industri dengan audit delay, serta meneliti apakah auditor spesialisasi industri, komite audit, dan dewan komisaris memoderasi hubungan penerapan PSAK 50/55 (revisi 2006) dengan audit delay.

Audit delay merupakan salah satu ukuran yang menggambarkan efisiensi audit dan kualitas laba (timeliness). Auditor spesialisasi industri dan penerapan PSAK 50/55 (revisi 2006) berpengaruh positif terhadap audit delay. Sedangkan dewan komisaris dan komite audit berpengaruh negatif terhadap audit delay. Dewan komisaris dan komite audit tidak terbukti dapat memperkuat pengaruh negatif hubungan auditor spesialisasi industri dengan audit delay. Kemudian auditor spesialisasi industri, dewan komisaris, dan komite audit tidak terbukti dapat memperlemah pengaruh positif hubungan penerapan PSAK 50/55 (revisi 2006) dengan audit delay.

.....The study was conducted to examine the effect of auditor industry specialization, the effectiveness of the board of directors, audit committee effectiveness, and the application of PSAK 50/55 (revised 2006) on audit delay in the banking industry from 2009 until 2010. The study also examined whether the board and audit committee moderates the relationship between auditor specialization industry and audit delay, and examine whether auditor specialization industry, audit committee and board of commissioners moderates the relationship between the application of PSAK 50/55 (revised 2006) and audit delay.

Audit delay is describing the efficiency of audit and earnings quality (timeliness). Auditor specialization industry and the application of PSAK 50/55 (revised 2006) has a positive effect on audit delay. While the board and audit committee has a negative influence on audit delay. Board and audit committee are not shown to amplify the negative effect of relationship between auditor specialization industry and audit delay. Then auditor specialization industry, board of commissioners, and the audit committee has not been proven to weaken the positive effect of the relationship between the application of PSAK 50/55 (revised 2006) and audit delay.