

## ABSTRAK

Herlina Febriyanti. 2025. *Pengaruh Pergantian Auditor dan Kompleksitas Operasi terhadap Audit Delay Dimoderasi dengan Audit Fee*. Skripsi. Program Studi Akuntansi, FEB, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng W, S.E., M.Si, Ak., C.A., CPA., CRMP. (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

Penelitian ini bertujuan untuk menguji pengaruh Pergantian Auditor dan Kompleksitas Operasi terhadap Audit Delay, serta melihat peran Audit Fee sebagai variabel moderasi dalam hubungan tersebut. Audit delay merupakan keterlambatan antara tanggal akhir tahun buku dengan tanggal penerbitan laporan audit, yang dapat mengurangi relevansi dan ketepatan waktu informasi keuangan bagi pengguna laporan. Penelitian ini menggunakan sampel perusahaan sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia selama periode 2021–2024. Data yang digunakan merupakan data sekunder yang diperoleh dari laporan tahunan dan laporan keuangan auditan. Metode analisis yang digunakan adalah regresi linier berganda dan analisis Moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa Pergantian Auditor dan Kompleksitas Operasi berpengaruh signifikan terhadap Audit Delay. Selain itu, Audit Fee terbukti mampu memoderasi pengaruh Pergantian Auditor terhadap Audit Delay, namun tidak memoderasi pengaruh Kompleksitas Operasi terhadap Audit Delay. Temuan ini memberikan implikasi penting bagi manajemen perusahaan, auditor, dan regulator untuk meningkatkan efisiensi audit serta ketepatan waktu pelaporan keuangan.

**Kata Kunci:** Pergantian Auditor, Kompleksitas Operasi, Audit Delay, Audit Fee, Audit.

## ABSTRACT

Herlina Febriyanti. 2025. *The Effect of Auditor Change and Operational Complexity on Audit Delay Moderated by Audit Fee*. Undergraduate Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisors: (I) Dr. Anggita Langgeng W, S.E., M.Si., Ak., C.A., CPA., CRMP.; (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

This study aims to examine the effect of Auditor Change and Operational Complexity on Audit Delay, as well as the role of Audit Fee as a moderating variable in this relationship. Audit delay refers to the time lag between the fiscal year-end date and the issuance date of the audit report, which can reduce the relevance and timeliness of financial information for its users. The research sample consists of Consumer Non-Cyclicals sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The data used are secondary data obtained from annual reports and audited financial statements. The analytical methods employed are multiple linear regression and Moderated Regression Analysis (MRA). The results indicate that auditor change and operational complexity have a significant effect on audit delay. Furthermore, Audit Fee is proven to moderate the relationship between Auditor Change and Audit Delay, but does not moderate the relationship between Operational Complexity and Audit Delay. These findings provide important implications for company management, auditors, and regulators to improve audit efficiency and the timeliness of financial reporting.

**Keywords:** Auditor Change, Operational Complexity, Audit Delay, Audit Fee, Audit.