

## DAFTAR ISI

|                                              |      |
|----------------------------------------------|------|
| HALAMAN JUDUL .....                          | i    |
| PERSETUJUAN SKRIPSI .....                    | ii   |
| PENGESAHAN KELULUSAN UJIAN.....              | iii  |
| PERNYATAAN ORISINALITAS SKRIPSI.....         | iv   |
| MOTTO DAN PERSEMBAHAN.....                   | v    |
| ABSTRACT.....                                | vi   |
| ABSTRAK.....                                 | vii  |
| KATA PENGANTAR.....                          | viii |
| DAFTAR ISI.....                              | xi   |
| DAFTAR TABEL.....                            | xiv  |
| DAFTAR GAMBAR .....                          | xv   |
| DAFTAR LAMPIRAN.....                         | xvi  |
| BAB I PENDAHULUAN.....                       | 1    |
| 1.1    Latar Belakang .....                  | 1    |
| 1.2    Rumusan Masalah .....                 | 6    |
| 1.3    Tujuan Penelitian.....                | 7    |
| 1.4    Manfaat Penelitian.....               | 7    |
| 1.5    Sistematika Penulisan.....            | 8    |
| BAB II TELAAH PUSTAKA.....                   | 10   |
| 2.1    Landasan Teori .....                  | 10   |
| 2.1.1    Teori Sinyal .....                  | 10   |
| 2.1.3    Profitabilitas .....                | 14   |
| 2.1.4 <i>Financial Distress</i> .....        | 15   |
| 2.1.5    Kompleksitas Perusahaan.....        | 15   |
| 2.1.6    Reputasi Auditor .....              | 16   |
| 2.1.7    Spesialisasi Industri Auditor ..... | 17   |
| 2.2    Penelitian Terdahulu .....            | 17   |

|                                |                                                                |    |
|--------------------------------|----------------------------------------------------------------|----|
| 2.3                            | Kerangka Pemikiran .....                                       | 25 |
| 2.4                            | Pengembangan Hipotesis .....                                   | 25 |
| 2.4.1                          | Pengaruh Profitabilitas terhadap <i>Audit Report Lag</i> ..... | 25 |
| 2.4.2                          | Financial Distress .....                                       | 27 |
| 2.4.3                          | Kompleksitas Perusahaan.....                                   | 28 |
| 2.4.4                          | Reputasi Auditor .....                                         | 29 |
| 2.4.5                          | Spesialisasi Industri Auditor .....                            | 30 |
| BAB III METODE PENELITIAN..... |                                                                | 32 |
| 3.1                            | Variabel Penelitian dan Definisi Operasional.....              | 32 |
| 3.1.1                          | Variabel Dependen .....                                        | 32 |
| 3.1.2                          | Audit Report Lag (ARL).....                                    | 32 |
| 3.1.3                          | Profitabilitas .....                                           | 32 |
| 3.1.4                          | <i>Financial Distress</i> .....                                | 33 |
| 3.1.5                          | Kompleksitas Perusahaan.....                                   | 34 |
| 3.1.6                          | Reputasi Auditor .....                                         | 34 |
| 3.1.7                          | Spesialisasi Industri Auditor .....                            | 35 |
| 3.2                            | Populasi dan Sampel .....                                      | 36 |
| 3.3                            | Jenis dan Sumber Data .....                                    | 37 |
| 3.4                            | Metode Pengumpulan Data .....                                  | 37 |
| 3.5                            | Metode Analisis.....                                           | 38 |
| 3.5.1                          | Uji Statistik Deskriptif.....                                  | 38 |
| 3.5.2                          | Uji Asumsi Klasik .....                                        | 38 |
| 3.5.3                          | Pengujian Hipotesis.....                                       | 40 |
| BAB IV PEMBAHASAN.....         |                                                                | 44 |
| 4.1                            | Deskripsi Objek Penelitian .....                               | 44 |
| 4.2                            | Analisis Data .....                                            | 45 |
| 4.2.1                          | Analisis Statistik Deskriptif .....                            | 45 |
| 4.2.2                          | Uji Asumsi Klasik .....                                        | 50 |
| 4.2.3                          | Pengujian Hipotesis.....                                       | 52 |
| 4.2.4                          | Analisis Linear Berganda.....                                  | 55 |

|                      |                                                                                   |    |
|----------------------|-----------------------------------------------------------------------------------|----|
| 4.3                  | Interpretasi Hasil .....                                                          | 56 |
| 4.3.1                | Profitabilitas Berpengaruh terhadap <i>Audit Report Lag</i> (ARL) .....           | 56 |
| 4.3.2                | <i>Financial Distress</i> Berpengaruh terhadap <i>Audit Report Lag</i> (ARL) .... | 57 |
| 4.3.3                | Kompleksitas Perusahaan Berpengaruh terhadap <i>Audit Report Lag</i> ...          | 58 |
| 4.3.4                | Reputasi Auditor Berpengaruh terhadap <i>Audit Report Lag</i> (ARL).....          | 60 |
| 4.3.5                | Spesialisasi Industri Auditor Berpengaruh terhadap <i>Audit Report Lag</i>        | 60 |
| BAB V PENUTUP .....  |                                                                                   | 63 |
| 5.1                  | Kesimpulan.....                                                                   | 63 |
| 5.2                  | Keterbatasan .....                                                                | 63 |
| 5.3                  | Saran .....                                                                       | 64 |
| DAFTAR PUSTAKA ..... |                                                                                   | 65 |
| LAMPIRAN .....       |                                                                                   | 68 |

