

**PENGARUH CEO *FINANCIAL EXPERTISE*, *AUDIT COMMITTEE*  
*FINANCIAL EXPERTISE*, DAN *FINANCIAL DISTRESS* TERHADAP  
*AUDIT DELAY* PADA PERUSAHAAN PROPERTI DAN *REAL ESTATE*  
YANG TERDAFTAR DI BEI PERIODE 2019-2021**

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**ABSTRAK**

Penelitian ini didasarkan oleh adanya fenomena keterlambatan penyampaian laporan keuangan tahunan oleh beberapa perusahaan yang terdaftar di Bursa Efek Indonesia periode 2019-2021. Penelitian ini bertujuan untuk mengetahui : (1) Pengaruh CEO *financial expertise* terhadap *audit delay* pada perusahaan properti dan *real estate* yang terdaftar di BEI periode 2019-2021. (2) Pengaruh audit committee *financial expertise* terhadap *audit delay* pada perusahaan properti dan *real estate* yang terdaftar di BEI periode 2019-2021. (3) Pengaruh *financial distress* terhadap *audit delay* pada perusahaan properti dan *real estate* yang terdaftar di BEI periode 2019-2021. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan properti dan *real estate* yang terdaftar di BEI tahun 2019-2021. Pengambilan sampel menggunakan teknik *purposive sampling*. Sampel yang diperoleh sebanyak 40 perusahaan dengan pengamatan selama tiga tahun total 120 amatan. Penelitian ini menggunakan data sekunder yang didapat dari situs resmi BEI dan situs resmi perusahaan masing-masing. Metode analisis data yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, dan uji regresi berganda. Hasil penelitian ini menunjukkan bahwa (1) CEO *financial expertise* berpengaruh positif dan signifikan terhadap *audit delay*, (2) *audit committee financial expertise* berpengaruh positif dan signifikan terhadap *audit delay*, (3) *financial distress* tidak berpengaruh terhadap *audit delay*.

Kata-kata kunci: CEO *financial expertise*, *audit committee financial expertise*, *financial distress*, *audit delay*

***THE EFFECT OF CEO FINANCIAL EXPERTISE, AUDIT COMMITTEE  
FINANCIAL EXPERTISE, AND FINANCIAL DISTRESS ON AUDIT  
DELAY IN PROPERTY AND REAL ESTATE COMPANIES LISTED ON  
THE IDX FOR THE 2019-2021 PERIOD***

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***ABSTRACT***

*This research is based on the phenomenon of late submission of annual financial statements by several companies listed on the Indonesia Stock Exchange for the 2019-2021 period. This study aims to find out: (1) The effect of CEO financial expertise on audit delay in property and real estate companies listed on the IDX for the 2019-2021 period. (2) The effect of the financial expertise audit committee on audit delay in property and real estate companies listed on the IDX for the 2019-2021 period. (3) The effect of financial distress on audit delay in property and real estate companies listed on the IDX for the 2019-2021 period. This study used a quantitative approach. The population in this study is property and real estate companies listed on the IDX in 2019-2021. Sampling using purposive sampling technique. The sample obtained was as many as 40 companies with observations for three years totaling 120 observations. This study uses secondary data obtained from IDX official websites and official company websites respectively. The data analysis methods used are descriptive statistical analysis, classical assumption tests, and multiple regression tests. The results of this study show that (1) CEO financial expertise has a positive and significant effect on audit delay, (2) audit committee financial expertise has a positive and significant effect on audit delay, (3) financial distress does not affect audit delay.*

*Keywords: CEO financial expertise, audit committee financial expertise, financial distress, audit delay*