

## ABSTRAK

**Siti Subaidah. 2023. Pengaruh Efek Reputai KAP, Keterlambatan Laporan Auditor Independen, Opini Audit terhadap Ketepatan Waktu Laporan Keuangan dengan variabel moderasi Ukuran Perusahaan (Studi Kasus pada Perusahaan Perbankan Di BEI Periode (2020-2023)).** Judul Skripsi: "Penelitian ini dilakukan dalam lingkungan Program Studi Akuntansi di Fakultas Ekonomi dan Bisnis Universitas Wiraraja." Pembimbing: "Dibimbing oleh Aprilya Dwi Yandari, S.E., M.A."

Penelitian ini bertujuan untuk mengetahui bagaimana pengaruh efek reputasi KAP, Keterlambatan laporan auditor independen, opini audit terhadap ketepatan waktu laporan keuangan dengan variabel moderasi ukuran perusahaan (studi kasus pada perusahaan perbankan Di BEI Periode (2020-2023)). Penelitian ini dilakukan dengan pendekatan kuantitatif terhadap ketepatan waktu laporan keuangan. Perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2020-2022. Metodol *purposive sampling* digunakan penelitian ini, sehingga terpilih 41 sampel perusahaan perbankan selama periode pengamatan 3 tahun. Dalam penelitian ini metode yang digunakan adalah metode regresi logistik. alat bantu program dalam mengolah data pada penelitian ini dengan menggunakan *software SPSS 17*. Hasil penelitian ini menunjukkan (1) efek reputasi KAP tidak berpengaruh terhadap ketepatan waktu laporan keuangan (2) keterlambatan laporan auditor independen terdapt pengaruh terhadap ketepatan waktu laporan keuangan (3) opini audit berpengaruh terhadap ketepatan waktu laporan keuangan (4) ukuran perusahaan tidak mampu memoderasi pengaruh efek reputasi KAP dan ketepatan waktu laporan keuangan (5) ukuran perusahaan mampu memoderasi pengaruh keterlambatan laporan auditor independen dan ketepatan waktu laporan keuangan (6) ukuran perusahaan tidak mampu memoderasi pengaruh opini audit dan ketepatan waktu laporan keuangan

**Kata Kunci:** Reputai KAP, Keterlambatan Laporan, Opini Audit, Ketepatan Waktu Laporan Keuangan, Ukuran Perusahaan.

## **ABSTRACT**

**Siti Subaidah. 2023. *Effect of KAP Reputation Effect, Delay in Independent Auditor Reports, Audit Opinion on Timeliness of Financial Statements with a moderating variable Firm Size (Case Study of Banking Companies on the IDX Period (2020-2023)). Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University .Supervisor: Aprilya Dwi Yandari, S.E.,M.A.***

*This study aims to find out how the influence of KAP reputation effects, delays in independent auditor reports, audit opinions on the timeliness of financial reports with a moderating variable of company size (case studies on banking companies on the IDX period (2020-2023)). This research was conducted using a quantitative approach to timeliness of financial reports Banking companies listed on the Indonesia Stock Exchange (IDX) during 2020-2022. The purposive sampling method was used in this study, so that 41 samples of banking companies were selected during the 3 year observation period. In this study the method used was the regression method logistical program aids in processing data in this study using SPSS 17 software. The results of this study indicate (1) the effect of KAP reputation does not affect the timeliness of financial reports (2) delays in independent auditor reports have an effect on timeliness of financial reports (3 ) audit opinion has an effect on the timeliness of financial statements (4) company size is unable to moderate the influence of KAP reputation effects and timeliness of financial reports (5) company size is able to moderate the effect of delays in independent auditor reports and timeliness of financial reports (6) company size is unable moderate the effect of audit opinion and timeliness of financial statements*

**Keywords:** *KAP Reputation, Late Reports, Audit Opinion, Timeliness of Financial Statements, Company Size*