

**PENGARUH AUDIT TENURE, AUDITOR SWITCHING, PERGANTIAN  
MANAJEMEN DAN KOMPLEKSITAS OPERASI PERUSAHAAN  
TERHADAP KETEPATAN WAKTU PELAPORAN KEUANGAN  
(Studi Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek  
Indonesia Periode 2014 – 2018)**

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**ABSTRAK**

Penelitian ini bertujuan untuk meneliti secara empiris pengaruh *audit tenure*, *auditor switching*, pergantian manajemen dan kompleksitas operasi perusahaan terhadap ketepatan waktu pelaporan keuangan. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2018. Pengambilan sampel pada penelitian menggunakan metode *purposive sampling*, sehingga diperoleh sampel sebanyak 110 perusahaan manufaktur. Teknik analisa data yang digunakan untuk menguji hipotesis adalah analisis regresi logistik dengan menggunakan *software SPSS* versi 21. Hasil penelitian ini menunjukkan bahwa *audit tenure* dan pergantian manajemen berpengaruh terhadap ketepatan waktu pelaporan keuangan, sedangkan *auditor switching* dan kompleksitas operasi perusahaan tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan.

**Kata Kunci:** *Audit Tenure, Auditor Switching, Pergantian Manajemen, Kompleksitas Operasi Perusahaan, Ketepatan Waktu Pelaporan Keuangan.*

**THE EFFECT OF AUDIT TENURE, AUDITOR SWITCHING,  
MANAGEMENT TURN OVER AND COMPLEXITY OF THE COMPANY'S  
OPERATIONS ON THE FINANCIAL REPORTING TIMELINESS**  
*(Study Of Manufacturing Companies Listed on the Indonesian Stock Exchange  
Period 2014 – 2018)*

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**ABSTRACT**

*This study aims to examine empirically the effect of audit tenure, auditor switching, management turn over and complexity of the company's operations on the financial reporting timeliness. This research was conducted at manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2014-2018. Sampling in the study used a purposive sampling method, so that a sample of 110 manufacturing companies was obtained. The data analysis technique used to test the hypothesis is logistic regression analysis using SPSS version 21 software. The results of this study indicate that audit tenure and management turnover influence the financial reporting timeliness, while auditor switching and the complexity of the company's operations do not affect the financial reporting timeliness.*

**Keywords:** Audit Tenure, Auditor Switching, Management Turn Over, Complexity of Company's Operations, Financial Reporting Timeliness