

ABSTRACT

Lilis Ayu Widiarti, 180221100167. The Effect of Financial distress, Profitability and Leverage on Audit Delay With Covid-19 As Moderating Variables in Property and Real Estate Companies Listed on the Indonesia Stock Exchange in 2019-2020. Under the Guidance of Dr. Fitri Ahmad Kurniawan, S.E., M.Ak., Ak., CA.

This study was used to determine the effect of financial distress, profitability, and leverage on audit delay with covid-19 as the moderating variable. This study uses quantitative methods on property and real estate sector companies listed on the Indonesia Stock Exchange (IDX). The sampling technique used was purposive sampling. The data analysis technique used is Moderated Regression Analysis, which is processed using IBM SPSS 25 software. The sample used is 80 companies selected according to the established criteria. The results of the analysis in this study indicate that profitability and leverage have an effect on audit delay. However, financial distress has no effect on audit delay. The results of the analysis also show that covid-19 is able to moderate the effect between profitability and leverage on audit delay. However, Covid-19 was unable to moderate the effect of financial distress on audit delay.

Keywords: *financial distress, profitability, leverage, covid-19, audit delay*

ABSTRAK

Lilis Ayu Widiarti, 180221100167. Pengaruh *Financial distress*, Profitabilitas Dan *Leverage* Terhadap *Audit Delay* Dengan *Covid-19* Sebagai Variabel Moderasi Pada Perusahaan *Property* Dan *Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2020. Dibawah Bimbingan Dr. Fitri Ahmad Kurniawan, S.E., M.Ak., Ak., CA.

Penelitian ini digunakan untuk mengetahui pengaruh *financial distress*, profitabilitas, dan *leverage* terhadap *audit delay* dengan *covid-19* sebagai variabel moderasi. Penelitian ini menggunakan metode kuantitatif pada perusahaan sektor *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel menggunakan *purposive sampling*. Teknik analisis data yang digunakan adalah Analisis Regresi Moderasi (*Moderated Regression Analysis*) yang diolah menggunakan bantuan *software* IBM SPSS 25. Sampel yang digunakan sebanyak 80 perusahaan yang diseleksi sesuai dengan kriteria yang ditetapkan. Hasil analisis pada penelitian ini menunjukkan bahwa profitabilitas dan *leverage* berpengaruh terhadap *audit delay*. Namun *financial distress* tidak berpengaruh terhadap *audit delay*. Hasil analisis juga menunjukkan bahwa *covid-19* mampu memoderasi pengaruh antara profitabilitas dan *leverage* terhadap *audit delay*. Akan tetapi *covid-19* tidak mampu memoderasi pengaruh *financial distress* terhadap *audit delay*.

Kata Kunci : *financial distress*, profitabilitas, *leverage*, *covid-19*, *audit delay*