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**PERANAN JURUAUDIT DALAM HUBUNGAN DI ANTARA  
KOMPLEKSITI DAN KELEWATAN AUDIT BAGI  
SYARIKAT-SYARIKAT YANG TERSENARAI DI BURSA  
MALAYSIA**



**MASTER OF SCIENCE  
(INTERNATIONAL ACCOUNTING)  
UNIVERSITI UTARA MALAYSIA  
DISEMBER 2018**

**PERANAN JURUAUDIT DALAM HUBUNGAN DI ANTARA KOMPLEKSITI DAN  
KELEWATAN AUDIT BAGI SYARIKAT-SYARIKAT YANG TERSENARAI DI  
BURSA MALAYSIA**

Oleh



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dalam Memenuhi Keperluan untuk Ijazah Sarjana Sains (Perakaunan Antarabangsa)**



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## **KEBENARAN MERUJUK**

Dalam membentangkan disertasi ini sebagai memenuhi sebahagian daripada keperluan untuk Ijazah pasca-siswazah dari Universiti Utara Malaysia, saya bersetuju bahawa Perpustakaan Universiti bebas pemeriksaan. Saya juga bersetuju bahawa kebenaran untuk menyalin disertasi ini dalam apa-apa cara, secara keseluruhan atau sebahagiannya, bagi tujuan ilmiah boleh diberikan oleh penyelia saya atau semasa ketiadaannya oleh Dekan daripada Othman Yeop Abdullah Sekolah Siswazah Perniagaan. Perlu difahamkan bahawa sebarang penyalinan atau penerbitan atau penggunaan disertasi ini atau sebahagian daripadanya bagi tujuan mendapat keuntungan kewangan adalah tidak dibenarkan tanpa kebenaran bertulis dari pengarang. Hal ini juga perlu difahami bahawa pengiktirafan hendaklah diberi kepada pengarang dan Universiti Utara Malaysia untuk sebarang kegunaan kesarjanaan terhadap sebarang petikan daripada disertasi ini.

Kebenaran untuk menyalin atau penggunaan bahan-bahan disertasi ini, secara keseluruhan atau sebahagiannya boleh diajukan kepada:

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## ABSTRAK

Laporan audit adalah sumber maklumat penting yang dijadikan rujukan oleh para pelabur, pemegang saham, pihak bank, pemiutang perdagangan, kerajaan dan orang awam. Maka, kelewatan penerbitan penyata kewangan wajar dielakkan agar pihak berkepentingan dapat menggunakan maklumat yang terkandung di dalam penyata kewangan tepat pada masanya untuk membuat keputusan penting. Kajian ini menyiasat pengaruh juruaudit dalam mengatasi hubungan antara kompleksiti perniagaan dan kelewatan audit di kalangan syarikat-syarikat yang tersenarai di pasaran utama dan pasaran ACE berdasarkan data sekunder yang diperolehi dari Bursa Malaysia. Kelewatan audit diukur berdasarkan perbezaan dalam bilangan hari antara tarikh tutup akaun syarikat dengan tarikh laporan juruaudit dikeluarkan. Kajian ini merangkumi 349 syarikat tersenarai di Bursa Malaysia bagi tahun 2015 dan 2016 (N = 698). Dapatan kajian menunjukkan syarikat tersenarai di Bursa Malaysia, secara purata, mengambil masa lebih daripada tiga bulan untuk mengeluarkan laporan penyata kewangan mereka. Penemuan kajian ini juga menunjukkan bahawa jenis juruaudit, bilangan anak syarikat, leveraj, jenis pendapatan dan saiz syarikat berhubungan secara signifikan dengan kelewatan audit. Manakala pendapat audit dan nisbah penghutang dan inventori kepada jumlah aset tidak signifikan kepada kelewatan audit. Kajian ini mengesyorkan agar kajian masa depan menggunakan masa nyata yang dibelanjakan untuk mengaudit akaun syarikat dan bukan bilangan hari sebagai ukuran untuk masa yang diambil untuk menyelesaikan kerja audit kerana dengan menggunakan jam kerja sebenar dalam mengenal pasti kelewatan audit akan memberikan keputusan kajian yang lebih tepat.

**Kata Kunci:** kelewatan audit, ketepatan masa laporan kewangan, firma Malaysia

## ABSTRACT

Audit report is an important source of information that is used by investors, shareholders, bankers, trade creditors, governments, and the public. Therefore, delays in the issuance of financial statements should be avoided so that stakeholders can use the information contained in the financial statements in a timely manner to make important decisions. This study investigates the influence of auditors in the relationship between business complexity and audit delay among Malaysian listed companies on the main markets and the ACE market by using secondary data from Bursa Malaysia. Audit delay is measured based on the difference in number of days between the closing date of the company account were closed to the date of the external auditor's report issued. This study covers 349 listed companies on Bursa Malaysia for 2015 and 2016 (N = 698). It was found that the companies, on average, took more than three months to release their financial reports. The findings show that auditor type, number of subsidiaries, leverage, sign of income and company size are significantly related to audit delay. While audit opinion and the proportion of receivables and inventory to total asset are insignificant towards audit delay. This study recommends that future studies use the actual time spent on auditing the company accounts and not based on the number of days taken to complete the audit work because by using real time in identifying audit delays will give the more accurate results.

Keywords: audit delay, timeliness of financial reports, Malaysian firms

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## Senarai Singkatan

ACE	'Access, Certainty, Efficiency'
ARL	Audit Report Lag
IFRS	International Financial Reporting Standards



# BAB SATU

## PENGENALAN

### 1.1 Latar Belakang Kajian

Setiap syarikat dikehendaki menyediakan penyata kewangan dan perlu diaudit oleh juruaudit bertauliah bagi mengesahkan kebenarannya. Objektif utama laporan tahunan (*annual reports*) adalah untuk memberi maklumat kepada pengguna yang mempunyai kuasa, keupayaan atau sumber yang terhad bagi mendapatkan maklumat dan hanya bergantung pada penyata kewangan sebagai sumber utama maklumat mereka (Radebaugh *et al.*, 2006). Manakala penyata kewangan (*financial statements*) adalah salah satu daripada kandungan laporan tahunan.

Penyata kewangan memberikan maklumat berguna kepada pelbagai kumpulan pengguna seperti pelabur, pemberi pinjaman, bank, pembekal, kerajaan, pekerja, dan sebagainya. Pelabur dan pemegang saham memerlukan maklumat kewangan yang dapat dikeluarkan tepat pada masanya untuk membuat sebarang keputusan pelaburan. Maklumat yang tertangguh sudah tidak berguna lagi kepada para pemegang saham dalam proses membuat keputusan pelaburan. Sebelum membuat keputusan pelaburan, pihak berkepentingan (*stakeholders*) yang mengambil bahagian dalam pasaran modal perlu membiasakan diri dengan magnitud konsistensi kualiti pelaporan kewangan dan kesempurnaan laporan tahunan yang telah diaudit (Bakar, Arshad, Omar dan Razali, 2014). Syarikat-syarikat pula memerlukan sumber dana pelaburan ini secepat mungkin untuk membiayai operasi dan pertumbuhan mereka.

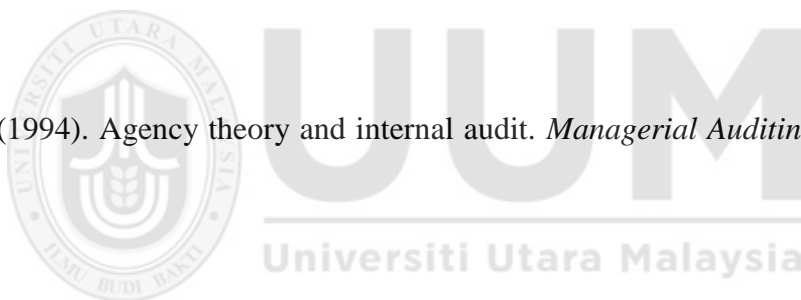
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