

ABSTRAK

Tujuan utama dari penelitian ini adalah untuk mengetahui seberapa besar pengaruh mekanisme corporate governance yang diprosikan dengan dewan komisaris independent, kepemilikan institusional, dan profitabilitas terhadap *audit delay* pada perusahaan pertambangan batubara yang terdaftar di BEI periode 2016-2020.

Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan perusahaan. Teknik pemilihan sample yang digunakan yaitu purposive sampling dan diperoleh sebanyak 20 perusahaan dari jumlah populasi 22 perusahaan pertambangan batubara.

Hasil penelitian ini menunjukkan bahwa secara parsial dewan komisaris independent dan kepemilikan institusional tidak berpengaruh terhadap *audit delay*. Sedangkan profitabilitas berpengaruh negative terhadap *audit delay*.

Kata Kunci: dewan komisaris independen, kepemilikan institusional, profitabilitas, *audit delay*.

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ABSTRACT

The main objective of this study is to determine how much influence the corporate governance mechanism proxied by independent commissioners board, institutional ownership, and profitability on audit delay in coal mining companies listed on the Indonesia Stock Exchange in the 2016- 2020 period.

The data used in this study were obtained from the company's financial statements. Sample selection technique used is purposive sampling and obtained as many as 20 companies from a population of 22 coal mining companies.

The results of this study indicate that partially independent commissioners board and institutional ownership does not have influence on audit delay. Whereas profitability have a significant effect on audit delay.

Keywords: independent commissioners board, institutional ownership, profitability, audit delay.

