

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *corporate governance* terhadap *audit report lag* pada perusahaan yang terdaftar di Bursa Efek Indonesia Tahun 2017, 2016 dan 2015.

Karakteristik *corporate governance* dalam penelitian ini menggunakan indikator tipe auditor, rapat komite audit, keahlian komite audit dan independensi dewan komisaris. Empat puluh satu populasi perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Sampel dalam penelitian ini dipilih dengan menggunakan metode *purposive sampling* dengan total sampel 85. Data dalam penelitian ini dianalisis menggunakan analisis regresi berganda.

Hasil dari penelitian ini menunjukkan bahwa frekuensi rapat komite audit berpengaruh signifikan negatif terhadap *audit report lag*. Sedangkan tipe auditor, keahlian komite audit, dan independensi dewan komisaris tidak berpengaruh signifikan terhadap *audit report lag*.

Kata kunci: *Corporate governance*, tipe auditor, frekuensi rapat komite, keahlian komite audit, dan *audit report lag*.



ABSTRACT

This research has a purpose to examine the impact of corporate governance on audit report lag in companies listed on Indonesia Stock Exchange in 2017, 2016 and 2015.

The Good Corporate Governance in this research using the indicator: type of auditor, audit committee meetings, audit committee expertise and independent of commissioners. Forty-one population of mining companies listed on the Indonesia Stock Exchange. The samples have been selected by using purposive sampling method and total sample is 85. The data of this research were analyzed using multiple regression model.

The result of this research shows that the frequency of audit committee meetings significant-negatively affect the audit report lag. While type of auditors, audit committee expertise, and Independent of commissioners do not affecting the audit report lag.

Keywords: *Corporate governance, type of auditors, audit committee meetings, audit committee expertise, independent of commissioners, and audit report lag.*

