

ABSTRAC

This research is intended to analyze the Effect of Good Corporate Governance (GCG) on the Timeliness of Submitting Financial statements. Good Corporate Governance (GCG) in this study was proxied into Independent Commissioners, Managerial Ownership, Institutional Ownership, Audit Committee, and Audit Quality. The population of this study are food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in the period 2015-2017 and obtained a sample of 12 companies. Sampling using the purposive sampling method. The analysis used is multiple linear regression analysis which was tested first with the classic assumption test.

The results of this study indicate that the Independent Commissioner, Managerial Ownership, Institutional Ownership, Audit Committee, and Audit Quality have a positive effect on the timeliness of financial statement submission.

Keywords: Independent Commissioner, Managerial Ownership, Institutional Ownership, Audit Committee, Audit Quality, Timeliness

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh *Good Corporate Governance* (GCG) Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan. *Good Corporate Governance* (GCG) dalam penelitian ini diproksikan kedalam Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit, dan Kualitas Audit. Populasi dari penelitian ini adalah perusahaan-perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di BEI periode 2015-2017 dan diperoleh sampel sebanyak 12 perusahaan. Pengambilan sampel menggunakan metode *purposive sampling*. analisis yang digunakan adalah analisis regresi linier berganda yang uji terlebih dahulu dengan uji asumsi klasik.

Hasil penelitian ini menunjukkan bahwa Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit, dan Kualitas Audit memiliki berpengaruh positif pada ketepatan waktu penyampaian laporan keuangan.

Kata kunci: Komisaris Independen, Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit, Kualitas Audit, Ketepatan Waktu