

## 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 sector logam dan lainnya yang terdaftar di BEI periode 2014-2017 dan diperoleh sampel sebanyak 13 perusahaan. Pengambilan sampel menggunakan metode *purposive sampling*. Analisis yang digunakan adalah analisis regresi linier berganda yang diuji terlebih dahulu dengan uji asumsi klasik.

Hasil penelitian menunjukkan Komisaris Independen dan Kualitas Audit berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan. Sedangkan Kepemilikan Manajerial, Kepemilikan Institusional, dan Komite Audit tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

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

## 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 is proxied into Independent Commissioners, Managerial Ownership, Institutional Ownership, Audit Committee and Audit Quality. The population of this study are metal and other sub-sector manufacturing companies listed on the Stock Exchange for the period 2014-2017 and obtained as many as 13 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 the study show that the Independent Commissioners and Audit Quality have fallen on the timeliness of submitting financial statements. Whereas Managerial Ownership, Institutional Ownership and Audit Committee have no effect on the timeliness of submission of financial statements.*

*Keywords: Independent Commissioners, Managerial Ownership, Institutional Ownership, Audit Committee, Audit Quality, Timeliness*