

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh Dewan Komisaris, Dewan Komisaris Independen, Komite Audit dan Jumlah Rapat Komite Audit terhadap *Audit Report Lag* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Variabel independen dalam penelitian ini adalah Dewan Komisaris, Dewan Komisaris Independen, Komite Audit dan Jumlah Rapat Komite Audit serta *Audit Report Lag* sebagai variabel dependen.

Populasi dalam penelitian ini adalah semua perusahaan Aneka Industri sub sektor otomotif dan komponen yang terdaftar di Bursa Efek Indonesia pada periode 2016 sampai dengan 2018. Teknik pengambilan sampel pada penelitian ini adalah teknik *purposive sampling* dimana terdapat kriteria-kriteria penentu dalam pengambilan sampel.

Hasil dari pengujian ini menunjukkan bahwa Dewan komisaris, Dewan komisaris Independen dan Komite Audit tidak berpengaruh signifikan terhadap *Audit Report Lag* sedangkan Jumlah Rapat Komite Audit berpengaruh signifikan terhadap *Audit Report Lag*.

Kata kunci: Ukuran Dewan Komisaris, Dewan Komisaris Independen, Ukuran Komite Audit, Jumlah Rapat Komite Audit, *Audit Report Lag*, *Corporate Governance*.

ABSTRACT

This study aims to determine whether there is an influence of the Board of Commissioners, the Independent Board of Commissioners, the Audit Committee and the Number of Audit Committee Meetings on the Audit Report Lag on manufacturing companies listed on the Indonesia Stock Exchange (IDX). The independent variables in this study were the Board of Commissioners, the Independent Board of Commissioners, the Audit Committee and the Number of Audit Committee Meetings and the Audit Report Lag as the dependent variable.

The population in this study are all companies of various automotive industry sub-sectors and components listed on the Indonesia Stock Exchange in the period 2016 to 2018. The sampling technique in this study is the purposive sampling technique in which there are determinants in the sampling.

The results of this test indicate that the Board of Commissioners, the Independent Board of Commissioners and the Audit Committee have no significant effect on the Audit Report Lag while the Number of Audit Committee Meetings has a significant effect on the Audit Report Lag.

Keywords: Board of Commissioners Size, Independent Board of Commissioners, Audit Committee Size, Number of Audit Committee Meetings, Audit Report Lag, Corporate Governance.

