

The Influence of Audit Committee Independence, Internal Audit Meeting Frequency, and Internal Audit Competence on the Timeliness of Financial Reporting

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ABSTRACT

Through a quantitative approach, this study is designed to analyze the influence of audit committee independence, frequency of internal audit meetings, and internal audit competence on the timeliness of financial reporting. The research object focuses on companies in the consumer non-cyclicals sector listed on the Indonesia Stock Exchange (IDX) during the period from 2022 to 2024. The data source used is secondary data from annual and financial reports. By applying purposive sampling technique, 73 companies were obtained, yielding a total of 219 samples. Hypothesis testing was conducted using panel data regression processed with STATA 12 software. The research results indicate that audit committee independence, internal audit meeting frequency, and internal audit competence have no significant effect on the timeliness of financial reporting submission. This implies that the existence of internal governance mechanisms has not fully ensured the discipline of issuers in complying with financial reporting deadlines. Other possible factors affecting timeliness may lie in other aspects, such as company operational activities, high auditor workload, or the lengthy duration of external audit processes. Overall, this study provides implications that improving the effectiveness of corporate governance does not solely depend on formal structures such as audit committees and internal audit, but also on the quality of coordination, communication, and efficiency of audit processes in supporting transparency and timeliness of financial reporting.

Keywords: *Audit Committee Independence, Internal Audit Meeting Frequency, Internal Audit Competence, Timeliness of Financial Report.*

**Pengaruh Independensi Komite Audit, Frekuensi Rapat Audit Internal, Dan
Kompetensi Audit Internal Terhadap Ketepatan Waktu Penyampaian
Laporan Keuangan**

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ABSTRAK

Melalui pendekatan kuantitatif, penelitian ini dirancang untuk menganalisis pengaruh independensi komite audit, frekuensi pertemuan audit internal, serta kompetensi audit internal terhadap ketepatan waktu pelaporan keuangan. Objek penelitian berfokus pada perusahaan sektor *consumer non-cyclicals* yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2022 hingga 2024. Sumber data yang digunakan adalah data sekunder dari laporan tahunan dan keuangan. Dengan menerapkan teknik *purposive sampling*, memperoleh 73 perusahaan yang menghasilkan total 219 sampel. Pengujian hipotesis dilakukan menggunakan regresi data panel yang diolah dengan *software* STATA 12. Hasil penelitian menunjukkan bahwa independensi komite audit, frekuensi rapat audit internal, dan kompetensi audit internal tidak berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan. Hal ini mengimplikasikan bahwa keberadaan mekanisme tata kelola internal belum sepenuhnya memastikan kedisiplinan emiten dalam mematuhi tenggat waktu pelaporan keuangan. Kemungkinan faktor lain dari ketepatan waktu justru terletak pada aspek lain, seperti kegiatan operasional perusahaan, beban kerja auditor yang tinggi, atau durasi proses audit eksternal membutuhkan waktu lama. Secara keseluruhan, penelitian ini memberikan implikasi bahwa peningkatan efektivitas tata kelola perusahaan tidak hanya bergantung pada struktur formal seperti komite audit dan audit internal, tetapi juga pada kualitas koordinasi, komunikasi, dan efisiensi proses audit dalam mendukung transparansi dan ketepatan waktu pelaporan keuangan.

Kata Kunci: Independensi Komite Audit, Frekuensi Rapat Audit Internal, Kompetensi Audit Internal, Ketepatan Waktu Penyampaian Laporan Keuangan.