

The Effect Of Corporate Governance On Timeliness In Financial Reporting

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Abstract

This research was conducted to examine the effect of corporate governance on timeliness in financial reporting, with research variabels including reporting lag, audit committee meeting, audit committee size, audit committee financial expertise, and audit committee independence. The sampling method uses purposive sampling. The research sample consisted of 648 companies listed on the Indonesia Stock Exchange (IDX) for the period of 2017- 2018. The study uses STATA 13 to test hypotheses with Multiple Linear Regression Analysis with a significance level of 5% (0.05). The results of testing can be obtained that (1) audit committee independence does not has a significantly influence reporting lag; (2) audit committee financial expertise does not has a significantly influence reporting lag, (3) audit committee size does not has a significantly influence reporting lag, (4) audit committee meeting does has a significantly influence reporting lag.

Keywords : *Reporting lag, audit committee meeting, audit committee size, audit committee financial expertise, and audit committee independence.*

Pengaruh Corporate Governance Terhadap Ketepatan Waktu Dalam Pelaporan Keuangan

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Abstrak

Riset ini dilakukan guna menguji pengaruh *corporate governance* terhadap ketepatan waktu dalam pelaporan keuangan, dengan variabel penelitian meliputi *reporting lag*, *audit committee meeting*, *audit committee size*, *audit committee financial expertise*, dan, *audit committee independence*. Pengambilan sampel menggunakan *purposive sampling* sebagai metodenya. Sampel penelitian ini terhitung sebanyak 648 perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017 – 2018. Riset ini menguji hipotesis menggunakan analisis Regresi Linear Berganda dengan program STATA 13 dan terdapat 0,5 atau 5 % tingkat signifikansinya. Hasil pengujian ini diperoleh (1) *audit committee independence* tidak ada signifikansi pengaruh pada *reporting lag*, (2) *audit committee financial expertise* tidak ada signifikansi pengaruh pada *reporting lag*, (3) *audit committee size* tidak ada signifikansi pengaruh pada *reporting lag*, (4) *audit committee meeting* ada signifikansi pengaruh pada *reporting lag*.

Kata Kunci : *Reporting lag*, *audit committee independence*, *audit committee financial expertise*, *audit committee size*, dan *audit committee meeting*.