

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh karakteristik *corporate governance* dan reputasi auditor terhadap *audit report lag*. Karakteristik *corporate governance* diproksi dengan kepemilikan manajerial, kepemilikan institusional, dewan komisaris independen, dan komite audit. Penelitian ini menggunakan sampel perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2017 sampai 2019.

Teknik pengambilan sampel pada penelitian ini menggunakan *purposive sampling*. Penelitian ini menggunakan analisis regresi berganda untuk menguji pengaruh hubungan antar variabel.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional dan komite audit berpengaruh negatif signifikan terhadap *audit report lag*, dewan komisaris independen berpengaruh positif signifikan terhadap *audit report lag*. Sedangkan kepemilikan manajerial dan reputasi auditor tidak berpengaruh signifikan terhadap *audit report lag*.

Kata Kunci : *Corporate Governance, Kepemilikan Manajerial, Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit, Reputasi Auditor, dan Audit Report Lag*

ABSTRACT

This study aims to examine the effect of corporate governance characteristics and auditor reputation on audit report lag. The characteristics of corporate governance are proxied by managerial ownership, institutional ownership, independent board of commissioners, and audit committee. This study uses a sample of manufacturing companies listed on the Indonesia Stock Exchange from 2017 to 2019.

The sampling technique used in this study was purposive sampling. This study uses multiple regression analysis to examine the effect of the relationship between variables.

The results of this study indicate that institutional ownership and the audit committee has significant negative effect on the audit report lag, the independent board of commissioners has significant positive effect on the audit report lag. Meanwhile, managerial ownership and auditor reputation has insignificant effect on the audit report lag.

Keyword : *Corporate Governance, Managerial Ownership, Institutional Ownership, Independent Board of Commissioners, Audit Committee, Auditor Reputation, and Audit Report Lag*