

ABSTRACT

This study examines the effect of good corporate governance and auditor reputation on audit report lag. Data collection focuses on all firms listed in Indonesia Stock Exchange (BEI) in 2015 and 2016. This study using 275 company samples which is determined by using proportinate stratified random sampling method, so the number of samples that used can represent total population per sector.

The result of the research shows a negative signs and significant influence between the number of board commissioners, the independence of board commissioner and board commissioner's meeting to audit report lag. This indicates that the more number of boards commissioners, the greater proportion of independent board commissioners and the more frequent meetings of boards commissioners can shorten company's audit time. Researchers also managed to find a significant influence between profitability and audit report lag variables. But this study did not find any influence between the variable of audit committee number, auditor reputation, company size and leverage to audit report lag.

Keywords: *audit report lag, good corporate governance, auditor reputation*

ABSTRAK

Penelitian ini menguji pengaruh antara *good corporate governance* dan reputasi auditor terhadap *audit report lag*. Pengumpulan data berfokus pada seluruh perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015 dan 2016. Dalam penelitian ini menggunakan 275 sampel perusahaan yang ditentukan dengan menggunakan metode *proportinate stratified random sampling*, sehingga jumlah sampel yang digunakan dapat mewakili total populasi per sektor.

Hasil penelitian menunjukkan adanya pengaruh negatif dan signifikan antara jumlah dewan komisaris, independensi dewan komisaris dan rapat dewan komisaris terhadap *audit report lag*. Hal ini menunjukkan bahwa semakin banyak jumlah dewan komisaris, semakin besar proporsi dewan komisaris independen dan semakin sering diadakannya rapat dewan komisaris dapat memperpendek waktu audit perusahaan. Peneliti juga berhasil menemukan adanya pengaruh signifikan antara profitabilitas terhadap variabel *audit report lag*. Tetapi penelitian ini tidak menemukan adanya pengaruh antara variabel jumlah komite audit, reputasi auditor, ukuran perusahaan dan *leverage* terhadap *audit report lag*.

Kata Kunci: *audit report lag, good corporate governance, reputasi auditor*