

ABSTRAK

Pengaruh Karakteristik Komite Audit terhadap Audit Report Lag (Studi Empiris pada Perusahaan Keluarga yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2021)

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Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh karakteristik komite audit terhadap *audit report lag*. Variabel independen yang digunakan dalam penelitian ini adalah karakteristik komite audit. Karakteristik komite audit diteliti dengan menelaah jumlah anggota komite audit, frekuensi rapat komite audit, proporsi gender komite audit, tenure komite audit, dan umur komite audit. Variabel dependen yang digunakan dalam penelitian ini yaitu *audit report lag*. Penelitian ini menggunakan data sekunder. Data penelitian tersebut diperoleh dari laporan tahunan perusahaan keluarga yang terdaftar di Bursa Efek Indonesia selama tahun 2020-2021. Pemilihan sampel menggunakan metode *purposive sampling* dan diperoleh sampel penelitian sebanyak 97 perusahaan. Teknik analisis data yang dilakukan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda dan uji hipotesis menggunakan uji koefisien determinasi, uji F, serta uji t. Hasil penelitian ini menunjukkan bahwa jumlah anggota komite audit, frekuensi rapat komite audit, proporsi gender komite audit, dan umur komite audit tidak secara signifikan mempengaruhi *audit report lag*. Namun, variabel tenure komite audit memiliki pengaruh signifikan negatif terhadap *audit report lag*. Hal tersebut menunjukkan semakin lama masa jabatan komite audit maka akan memperpendek *audit report lag* suatu perusahaan. Selain itu, penelitian ini menambahkan ukuran perusahaan, leverage, dan umur perusahaan sebagai variabel kontrol. Hasil penelitian menunjukkan bahwa leverage dan umur perusahaan tidak secara signifikan mempengaruhi *audit report lag*. Sedangkan ukuran perusahaan berpengaruh negatif terhadap *audit report lag*.

Kata kunci: jumlah anggota komite audit, frekuensi rapat komite audit, proporsi gender komite audit, tenure komite audit, umur komite audit, *audit report lag*

ABSTRACT

The Influence of Audit Committee Characteristics on Audit Report Lag (Empirical Study of Family Companies Listed on the Indonesia Stock Exchange in 2020-2021)

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This research was conducted with the aim of knowing the effect of audit committee characteristics on audit report lag. The independent variable used in this study is the characteristics of the audit committee. The characteristics of the audit committee are examined by examining the number of audit committee members, the frequency of audit committee meetings, the proportion of audit committee gender, the audit committee tenure, and the age of the audit committee. The dependent variable used in this study is audit report lag. This study uses secondary data. The research data was obtained from the annual reports of family companies listed on the Indonesia Stock Exchange for 2020-2021. The sample selection used a purposive sampling method and obtained a sample of 97 companies. The data analysis technique used was descriptive statistical analysis, classical assumption test, multiple linear regression analysis and hypothesis testing using the coefficient of determination test, F test, and t test. The results of this study indicate that the number of audit committee members, the frequency of audit committee meetings, the proportion of audit committee gender, and the age of the audit committee do not significantly affect audit report lag. However, the audit committee tenure variable has a significant negative effect on audit report lag. This shows that the longer the audit committee tenure, the shorter the audit report lag of a company. In addition, this study adds firm size, leverage, and firm age as control variables. The results of this study show that leverage and firm age do not significantly affect audit report lag. Meanwhile, company size has a negative effect on audit report lag.

Keywords: number of audit committee members, audit committee meeting frequency, audit committee gender proportion, audit committee tenure, audit committee age, audit report lag