

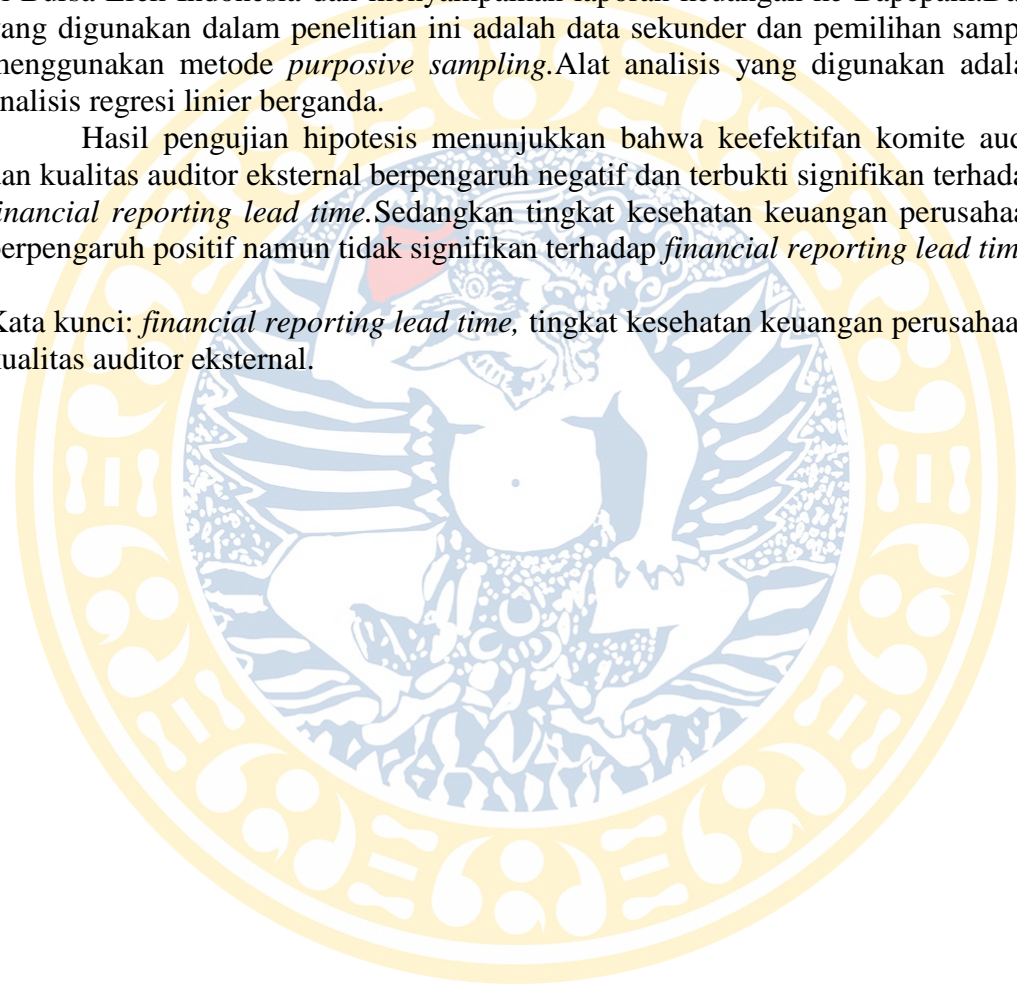
ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang dapat berpengaruh terhadap *financial reporting lead time* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Faktor-faktor yang diuji dalam penelitian ini adalah keefektifan komite audit, tingkat kesehatan keuangan perusahaan, dan kualitas auditor eksternal sebagai variabel independen sedangkan *financial reporting lead time* sebagai variabel dependen.

Sampel penelitian ini terdiri dari 45 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia dan menyampaikan laporan keuangan ke Bapepam. Data yang digunakan dalam penelitian ini adalah data sekunder dan pemilihan sampel menggunakan metode *purposive sampling*. Alat analisis yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa keefektifan komite audit dan kualitas auditor eksternal berpengaruh negatif dan terbukti signifikan terhadap *financial reporting lead time*. Sedangkan tingkat kesehatan keuangan perusahaan berpengaruh positif namun tidak signifikan terhadap *financial reporting lead time*.

Kata kunci: *financial reporting lead time*, tingkat kesehatan keuangan perusahaan, kualitas auditor eksternal.



ABSTRACT

This purpose of this research is to analyze factors that affect financial reporting lead time. The examined factors of this research are audit committee effectiveness, financial distress, and quality of the external auditor as independent variables while financial reporting lead time as dependent variable.

The sample consist of 45 company listed in Indonesian Stock Exchanges (IDX) in the period 2013-2015 and sent the report on finance to Bapepam. The data that was used in this research was the secondary data and selecting by using purposive sampling method. The analysis implement that was used was the analysis multiple regression at level significance 5%.

The result of this research provides that audit committee effectiveness and quality of the external auditor have influence on by significance to financial reporting lead time. However there is no evidence that financial distress have influence on financial reporting lead time.

Key words: financial reporting lead time, audit committee effectiveness, financial distress, and quality of the external auditor.

