

## ABSTRAK

*Corporate governance* merupakan isu yang berkaitan dengan *audit report lag*. *Audit report lag* menunjukkan lamanya waktu penyelesaian audit yang dilakukan oleh auditor. Penerapan *corporate governance* diharapkan dapat memperpendek *audit report lag*. Penelitian ini bertujuan untuk mengetahui pengaruh *corporate governance* terhadap *audit report lag* pada perusahaan industri barang konsumsi yang terdaftar di BEI tahun 2012-2014. *Corporate governance* dalam penelitian ini diproksikan dengan dewan direksi, komisaris independen, komite audit dan kepemilikan institusional.

Penelitian ini menggunakan teknik *purposive sampling* dalam melakukan penarikan sampel. Sebanyak 92 perusahaan industri barang konsumsi yang terdaftar di BEI pada tahun 2012-2014 dijadikan sampel dalam penelitian ini. Teknik analisis yang digunakan adalah analisis regresi berganda. Hasil pengujian hipotesis menunjukkan bahwa *corporate governance* yang diproksikan dengan dewan direksi, komisaris independen, komite audit dan kepemilikan institusional berpengaruh secara bersama-sama terhadap *audit report lag*. Namun secara parsial, hanya komisaris independen dan kepemilikan institusional yang berpengaruh terhadap *audit report lag*. Sedangkan dewan direksi dan komite audit tidak berpengaruh terhadap *audit report lag*.

Kata kunci: *corporate governance*, dewan direksi, komisaris independen, komite audit, kepemilikan institusional, *audit report lag*

## ABSTRACT

Corporate governance is a connected issue of the audit report lag. Audit report lag shows how long the finishing work of the auditor. The function of corporate governance application is to lessen the time of audit report lag. The purpose of this research is to know whether there is an influence of corporate governance to the audit report lag in consumer goods industry companies which has been registered by BEI in 2012-2014. Corporate governance in this research has been proxied by the board of directors, independent commissioners, audit committee, and institutional ownership.

In order to gather the samples, the writer uses purposive sampling. The samples are 92 consumer goods industry companies which has been registered by BEI in 2012-2014. The data analysis technique in this research is multiple regression analysis. The result of hypothesis shows that there is an influence of the corporate governance which has been proxied by the board of directors, independent commissioners, audit committee, and institutional ownership to the audit report lag. But it is partially, the influence of audit report lag only in independent commissioners and institutional ownership, while the board of directors and audit committee have not been affected.

Key words: corporate governance, board of directors, independent commissioners, audit committee, institutional ownership, audit report lag