

ABSTRAK

Penelitian ini dibuat dengan tujuan untuk memberikan bukti empiris mengenai pengaruh penerapan mekanisme *good corporate governance* terhadap *financial reporting lag*. *Good corporate governance* dalam penelitian ini diukur dengan komisaris independen, komite audit, kepemilikan institusional, kepemilikan manajerial dan kualitas audit. Sampel penelitian yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2014-2016. *Purposive sampling* digunakan sebagai metode pengambilan sampel. Teknik analisis yang digunakan adalah metode analisis regresi berganda dengan SPSS Versi 20. Hasil penelitian ini menunjukkan bahwa komite audit, kepemilikan institusional, kepemilikan manajerial berpengaruh terhadap *financial reporting lag* sedangkan komisaris independen dan kualitas audit tidak berpengaruh terhadap *financial reporting lag*.

Kata kunci : *good corporate governance, financial reporting lag*

ABSTRACT

The purpose of this research is to provide empirical evidence which related to the implementation of good corporate governance mechanism to financial reporting lag. Good corporate governance in this research is measured by independent commissioners, audit committees, institutional ownership, managerial ownership and audit quality. The research sample which used in this research is manufacturing company listed on the Indonesia Stock Exchange 2014-2016. Purposive sampling is used as a sampling method. The analytical technique use multiple regression analysis with SPSS Version 20. The results of this study indicate that audit committee, institutional ownership, managerial ownership have an effect on financial reporting lag as independent commissioner and audit quality has no effect on financial reporting lag.

Key words : *good corporate governance, financial reporting lag*