

INTISARI

Ketepatan waktu penerbitan laporan keuangan merupakan salah satu kualitas laporan keuangan yang harus dijaga oleh perusahaan. Perusahaan yang menyampaikan laporan keuangan tidak tepat pada waktunya berpotensi akan mengalami berbagai permasalahan, khususnya berkaitan dengan masalah keagenan dan asimetri informasi. Ketepatan waktu penerbitan laporan keuangan dapat diukur dengan *audit report lag*.

Penelitian ini dilakukan untuk mengetahui pengaruh mekanisme internal *corporate governance* terhadap *audit report lag*. Mekanisme internal *corporate governance* yang diuji adalah independensi Komite Audit, frekuensi rapat Komite Audit, dan ukuran Dewan Komisaris. *Audit report lag* diukur dengan menghitung selisih tanggal laporan keuangan dan laporan audit perusahaan. Penelitian ini juga menguji ukuran perusahaan dan profitabilitas sebagai variabel kontrol. Di samping itu, penelitian ini menganalisis dampak pandemi Covid-19 terhadap hubungan antara *corporate governance* dan *audit report lag*. Sampel penelitian ini adalah 67 perusahaan yang terlambat menyampaikan laporan keuangan audit tahun buku 2019 dan 2020 pasca dikeluarkannya kebijakan relaksasi tenggat penyampaian laporan keuangan tahunan akibat adanya pandemi Covid-19. Data yang digunakan adalah data sekunder yang berasal dari laporan keuangan audit dan laporan tahunan perusahaan. Metode penelitian yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa variabel ukuran Dewan Komisaris berpengaruh positif signifikan terhadap *audit report lag*, sedangkan variabel independensi Komite Audit dan frekuensi rapat Komite Audit tidak memiliki pengaruh terhadap *audit report lag*. Di sisi lain, hasil perbandingan analisis sebelum dan setelah pandemi Covid-19 mengindikasikan bahwa karakteristik internal perusahaan yang diuji, yaitu independensi Komite Audit, frekuensi rapat Komite Audit, ukuran Dewan Komisaris, ukuran perusahaan, dan profitabilitas, tidak berpengaruh terhadap *audit report lag* setelah pandemi Covid-19.

Kata kunci: *corporate governance*, *audit report lag*, Komite Audit, Dewan Komisaris, pandemi Covid-19

ABSTRACT

The timeliness of financial statements is one of the qualities of financial reports that must be maintained by the company. Companies that submit financial reports that are not timely have the potential to experience various problems, especially those related to agency problems and information asymmetry. The timeliness of financial statements can be measured by audit report lag.

This study was conducted to determine the effect of internal corporate governance mechanisms on audit report lag. The internal corporate governance mechanisms tested are the independence of the Audit Committee, the frequency of Audit Committee meetings, and the size of the Board of Commissioners. Audit report lag is measured by calculating the difference between the dates of the financial statements and the company's audited reports. This study also examines firm size and profitability as control variables. In addition, this study analyzes the impact of the Covid-19 pandemic on the relationship between corporate governance and audit report lag. The sample of this study was 67 companies that were late in submitting audited financial reports for the 2019 and 2020 financial years after the relaxation of the deadline for submitting annual financial reports due to the Covid-19 pandemic was issued. The data used are secondary data derived from audited financial statements and company annual reports. The research method used is multiple linear regression analysis.

The results showed that the size of the Board of Commissioners had a significant positive effect on audit report lag, while the independence of the Audit Committee and the frequency of Audit Committee meetings did not affect audit report lag. On the other hand, the results of the comparative analysis before and after the Covid-19 pandemic indicate that the internal characteristics of the companies tested, namely the independence of the Audit Committee, the frequency of Audit Committee meetings, the size of the Board of Commissioners, the size of the company, and profitability, have no effect on audit report lag after the Covid-19 pandemic.

Keywords: *corporate governance, audit report lag, audit committee, board of commissioner, Covid-19 pandemic*