

ABSTRAK

Qomariatul Badria, 200221100215, Pengaruh Good Corporate Governance dan Opini Audit Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan (Studi Kasus Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2019-2022). Pembimbing Anis Wulandari, S.E., MSA., Ak., CA.

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh *Good Corporate Governance* dan opini audit terhadap ketepatan waktu penyampaian laporan keuangan (studi kasus perusahaan manufaktur di Bursa Efek Indonesia periode 2019-2022). *Good Corporate Governance* dalam penelitian ini diproses ke dalam komite audit, komisaris independen, kepemilikan institusional, kepemilikan manajerial, dan opini audit. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2019-2022 dan diperoleh sampel sebanyak 72 perusahaan. Pengambilan sampel menggunakan metode purposive sampling. Analisis yang digunakan adalah analisis regresi logistik. Hasil penelitian ini menunjukkan bahwa kepemilikan manajerial berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan, sedangkan komite audit, komisaris independen, kepemilikan institusional dan opini audit tidak berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan.

Kata Kunci: *Good Corporate Governance*, Komite Audit, Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, Opini Audit, dan Ketepatan Waktu Penyampaian Laporan Keuangan

ABSTRACT

This research is a quantitative study that aims to determine the effect of Good Corporate Governance and audit opinion on the timeliness of submitting financial reports (case study of manufacturing companies on the Indonesia Stock Exchange for the 2019-2022 period). Good Corporate Governance in this study is proxied into the audit committee, independent commissioners, institutional ownership, managerial ownership, and audit opinion. The population of this study were manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2022 period and a sample of 72 companies was obtained. Sampling using purposive sampling method. The analysis used is logistic regression analysis. The results of this study indicate that managerial ownership has a significant effect on the timeliness of financial report submission, while the audit committee, independent commissioners, institutional ownership and audit opinion have no significant effect on the timeliness of financial report submission.

Keywords: Good Corporate Governance, Audit Committee, Independent Commissioner, Institutional Ownership, Managerial Ownership, Audit Opinion, and Timeliness of Submitting Financial Statements.