

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh mekanisme *corporate governance* dan kinerja keuangan terhadap jeda waktu publikasi laporan keuangan (*lag*) pada semua sektor perusahaan yang tercatat di Bursa Efek Indonesia periode 2012 – 2014.

Sampel menggunakan metode *stratified random sampling* dengan teknik pengambilan sebesar 25% perusahaan yang *go public*, dengan jumlah observasi sebanyak 269 laporan keuangan tahunan dari sektor perusahaan yang menerbitkan laporan yang diperoleh melalui situs resmi Bursa Efek Indonesia ([www.idx.co.id](http://www.idx.co.id)). Pengujian ini menggunakan teknik analisis regresi berganda dengan alat bantu SPSS (*Statistical Package for Sosial Science*) versi 18, dengan variabel independen yaitu komisar independen, kepemilikan manajerial, kepemilikan institusional, ukuran komite audit, rapat komite audit, profitabilitas, *leverage* keuangan dan likuiditas terhadap variabel dependen yaitu jeda waktu publikasi laporan keuangan (*lag*).

Hasil penelitian menunjukkan bahwa ukuran komite audit, rapat komite audit, profitabilitas, *leverage* keuangan dan likuiditas berpengaruh negatif terhadap jeda waktu publikasi laporan keuangan (*lag*) sedangkan komisar independen, kepemilikan manajerial, dan kepemilikan institusional tidak berpengaruh terhadap jeda waktu publikasi (*lag*), dengan kontribusi nilai adjusted R square sebesar 57,3%.

Kata kunci: *financial reporting lag*, jeda waktu publikasi, *corporate governance*, kinerja keuangan

## ABSTRACT

*This research is meant to examine the influence of corporate governance mechanism and financial performance to the lag of the publication of financial statement on every company sectors which are listed in Indonesia Stock Exchange in 2012-2014 periods.*

*The sample has been carried out by using stratified random sampling method and the collection technique has been selected 25% of go public companies, and the number of observations is 269 annual financial statements which have been issued by their company have been retrieved from official website of Indonesia Stock Exchange ([www.idx.co.id](http://www.idx.co.id)). The examination has been done by using multiple regressions analysis technique and instrument SPSS (Statistical Package for Social Science) 18 version, and the independent variables i.e. independent commissioner, managerial ownership, institutional ownership, the size of audit committee, meeting of audit committee, profitability, financial leverage, and liquidity to the dependent variable which is lag of the publication of financial statement.*

*The result of the research shows that the size of audit committee, meeting of audit committee, profitability, financial leverage, and liquidity have negative influence to the lag of the publication of financial statement whereas independent commissioner, managerial ownership, institutional ownership do not have any influence to the lag of the publication of financial statement with the contribution of the value of Adjusted R square 57.3%.*

**Keywords:** *financial reporting lag, time delay of publication, corporate governance, financial performance*