

## ABSTRAK

Nama : Rifzan Fikra  
Program Studi : Akuntansi  
Judul : Pengaruh Dewan Komisaris Independen, Ukuran Dewan Direksi, Dan Opini Audit Terhadap Ketepatan Waktu Pelaporan Keuangan (Studi Pada Perusahaan Manufaktur Sektor Industri Yang Terdaftar di Bursa Efek Indonesia Periode 2020-2023)

Ketepatan waktu pelaporan keuangan merupakan karakteristik kualitatif penting yang mencerminkan tingkat transparansi, akuntabilitas, serta kualitas penerapan *Good Corporate Governance* pada perusahaan publik, karena laporan keuangan yang disampaikan tepat waktu memiliki relevansi tinggi bagi investor dan pemangku kepentingan dalam pengambilan keputusan ekonomi. Penelitian ini bertujuan untuk menguji secara empiris pengaruh dewan komisaris independen, ukuran dewan direksi, dan opini audit terhadap ketepatan waktu pelaporan keuangan pada perusahaan manufaktur sektor industri yang terdaftar di Bursa Efek Indonesia periode 2020–2023. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan dan laporan auditor independen yang dipublikasikan melalui Bursa Efek Indonesia. Populasi penelitian terdiri atas 85 perusahaan, dengan sampel sebanyak 64 perusahaan yang dipilih menggunakan metode *purposive sampling* sehingga diperoleh 256 observasi. Analisis data dilakukan menggunakan regresi data panel, dengan pemilihan model terbaik melalui uji *Chow*, uji *Hausman*, dan uji Lagrange Multiplier. Variabel ketepatan waktu pelaporan keuangan diukur berdasarkan kepatuhan perusahaan terhadap batas waktu penyampaian laporan keuangan yang ditetapkan oleh Otoritas Jasa Keuangan dan Bursa Efek Indonesia, dewan komisaris independen diukur berdasarkan proporsi komisaris independen terhadap total dewan komisaris, ukuran dewan direksi diukur berdasarkan jumlah anggota direksi, sedangkan opini audit diukur menggunakan variabel dummy. Hasil penelitian ini diharapkan dapat memberikan bukti empiris mengenai peran mekanisme tata kelola perusahaan dan kualitas audit dalam meningkatkan ketepatan waktu pelaporan keuangan, serta memberikan kontribusi teoretis dan praktis bagi pengembangan literatur akuntansi, manajemen perusahaan, investor, dan regulator pasar modal.

**Kata kunci:** ketepatan waktu pelaporan keuangan, dewan komisaris independen, ukuran dewan direksi, opini audit.

## **ABSTRACT**

*Name : Rifzan Fikra*  
*Study Program : Accounting*  
*Judul : The Effect of Independent Commissioners, Board of Directors Size, and Audit Opinion on the Timeliness of Financial Reporting (A Study of Manufacturing Companies in the Industrial Sector Listed on the Indonesia Stock Exchange for the 2020–2023 Period)*

*Timeliness of financial reporting is an important qualitative characteristic that reflects the level of transparency, accountability, and the quality of Good Corporate Governance implementation in public companies, as timely financial reports provide highly relevant information for investors and other stakeholders in making economic decisions. This study aims to empirically examine the effect of independent commissioners, board of directors size, and audit opinion on the timeliness of financial reporting in manufacturing companies within the industrial sector listed on the Indonesia Stock Exchange during the 2020–2023 period. This research employs a quantitative approach using secondary data obtained from annual financial statements and independent auditors' reports published through the Indonesia Stock Exchange. The research population consists of 85 companies, with a sample of 64 companies selected using purposive sampling, resulting in 256 observations. Data analysis was conducted using panel data regression, with the selection of the best estimation model determined through the Chow test, Hausman test, and Lagrange Multiplier test. Timeliness of financial reporting is measured based on company compliance with the reporting deadlines set by the Financial Services Authority and the Indonesia Stock Exchange, independent commissioners are measured by the proportion of independent commissioners to the total number of commissioners, board of directors size is measured by the number of board members, while audit opinion is measured using a dummy variable. The results of this study are expected to provide empirical evidence on the role of corporate governance mechanisms and audit quality in improving the timeliness of financial reporting, as well as contribute both theoretically and practically to the accounting literature, corporate management, investors, and capital market regulators.*

**Keywords:** *timeliness of financial reporting, independent commissioners, board of directors size, audit opinion.*