

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh Komite Audit, Kualitas Audit, *Managerial Ownership*, dan *Institutional Ownership* terhadap Ketepatan Waktu Penyampaian Laporan Keuangan (Studi pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)

Penelitian ini bertujuan untuk menganalisis pengaruh komite audit, kualitas audit, *managerial ownership*, dan *institutional ownership* terhadap ketepatan waktu penyampaian laporan keuangan pada perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Jenis penelitian ini adalah penelitian kuantitatif menggunakan teknik dokumentasi yang diperoleh dari *annual report* perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Populasi penelitian adalah seluruh perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Pemilihan sampel dalam penelitian ini menggunakan metode *purposive sampling*, yaitu penentuan sampel berdasarkan kriteria-kriteria tertentu yang telah ditetapkan sehingga diperoleh sebanyak 57 perusahaan dengan 154 pengamatan. Teknik analisis menggunakan regresi logistik yang dilakukan dengan bantuan program Eviews 13. Hasil penelitian dengan menggunakan uji parsial menunjukkan bahwa komite audit, kualitas audit, dan *managerial ownership* tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan, sedangkan *institutional ownership* berpengaruh positif dan signifikan terhadap ketepatan waktu penyampaian laporan keuangan.

Kata Kunci : Ketepatan Waktu Penyampaian Laporan Keuangan, Komite Audit, Kualitas Audit, *Managerial Ownership*, *Institutional Ownership*

ABSTRACT

Name : Afra Syahdina
Study Program : Accounting
Title : *The Influence of the Audit Committee, Audit Quality, Managerial Ownership, and Institutional Ownership on the Timeliness of the Delivery of Financial Statements (a Study of Non-Financial Companies Listed on the Indonesia Stock Exchange in 2020-2022)*

This study aims to analyze the influence of the audit committee, audit quality, managerial ownership, and institutional ownership on the timeliness of financial reporting in non-financial companies listed on the Indonesia Stock Exchange from 2020 to 2022. The research adopts a quantitative approach, utilizing documentation techniques acquired from the annual reports of non-financial companies listed on the Indonesia Stock Exchange during the specified period. The study population encompasses all non-financial companies listed on the Indonesia Stock Exchange within the aforementioned timeframe. Sample selection in this research employs the purposive sampling method, wherein samples are chosen based on predetermined criteria, resulting in 57 companies with 154 observations. The analysis technique used is logistic regression, conducted with the assistance of Eviews 13 software. The study's results, based on partial tests, suggest that the audit committee, audit quality, and managerial ownership do not significantly affect the timeliness of financial reporting. In contrast, institutional ownership exhibits a positive and significant effect on the timeliness of financial reporting.

Keywords : *Timeliness of Submission of Financial Statements, Audit Committees, Audit Quality, Managerial Ownership, Institutional Ownership*