

## ABSTRAK

Siti Nuraini. 2024. Pengaruh Karakteristik Dewan Komisaris Terhadap *Audit Report Lag* Perusahaan *Basic Materials* Tahun 2015-2022. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng W, S.E., M.Si., Ak., C.A., Pembimbing (II) Dra. Juli Murwani, M.Si.

Penelitian ini dilatarbelakangi adanya sebagian perusahaan tidak dapat mempublikasikan laporan keuangan auditannya dengan tepat pada waktunya. Terlambatnya publikasi laporan keuangan ini disebabkan karena lamanya penyelesaian audit atas laporan keuangan. Suatu perusahaan dapat dikatakan mengalami *audit report lag* apabila terlambat melakukan publikasi laporan keuangan. Tujuan dilakukannya riset ini adalah guna melihat pengaruh karakteristik *board of commissioners* terhadap *audit report lag* perusahaan *basic materials* yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2015-2022. Penelitian ini memakai pendekatan kuantitatif. Data sekunder yang dipakai adalah *annual report* perusahaan, yang bisa didapat melalui [www.idx.co.id](http://www.idx.co.id) dan situs web resmi masing-masing perusahaan. Penelitian ini menggunakan 96 perusahaan *basic materials* dari tahun 2015-2022 sebagai populasi. Penelitian ini memakai teknik *purposive sampling* untuk memperoleh sampel sejumlah 37 perusahaan. *Multiple linear regression analysis* ialah metode analisis yang dipakai, dan SPSS 24 sebagai alat analisisnya. Temuan penelitian ini menunjukkan bahwa *board independence*, *board diligence* dan *board size* berpengaruh negatif terhadap *audit report lag* perusahaan. Sedangkan *board financial expertise* dan gender wanita tidak berpengaruh negatif terhadap *audit report lag* perusahaan.

**Kata kunci:** *board financial expertise, board independence, board diligence, board size, gender wanita, audit report lag*

## ABSTRACT

Siti Nuraini. 2024. *The Influence of the Characteristics of the Board of Commissioners towards the Audit Report Lag of Basic Materials Companies in the 2015-2022 Period*. Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor (I) Dr. Anggita Langgeng W, S.E., M.Si., Ak., C.A., Co-Advisor (II) Dra. Juli Murwani, M.Si.

*This research is motivated by the fact that some companies are unable to publish their audited financial reports on time. The delay in the publication of these financial reports is due to the length of time it takes to complete the audit of the financial reports. A company can be said to be experiencing an audit report lag if it is late in publishing its financial reports. The objective of this research was to see the influence of the characteristics of the board of commissioners towards the audit report lag of basic materials companies listed on the Indonesia Stock Exchange (IDX) during the period 2015-2022 period. This research used a quantitative approach. The secondary data used were the company's annual report, which can be obtained through [www.idx.co.id](http://www.idx.co.id) and the official website of each company. This study used 96 basic materials companies from 2015-2022 period as the population. This study used a purposive sampling technique to obtain a sample of 37 companies. Multiple linear regression analysis was the analysis method used, and SPSS 24 was the analysis tool. The findings of this study indicate that board independence, board diligence and board size have a negative effect towards the company's audit report lag. While board financial expertise and female gender do not have a negative effect towards the company's audit report lag.*

**Keywords:** *board financial expertise, board independence, board diligence, board size, female gender, audit report lag*