

ABSTRACT

This study aims to analyze the impact of corporate governance mechanisms on the quality of financial reporting. The corporate governance mechanism consists of the board size of commissioners, the board independence of commissioners, the board experience of commissioners, the board remuneration of commissioners, the size of the audit committee, audit committee meetings, audit committee independence and audit committee experience. The population of this study are non-financial companies listed on the Indonesia Stock Exchange on the LQ45 stock index for 2017-2019. The research sample consisted of 25 total samples and 75 total observations from the company's annual report. Data analysis techniques were performed using multiple linear regression methods with the help of SPSS version 26. The results of the study show that the size of the board of commissioners has a positive and significant effect on the quality of financial reporting. The effect of audit committee experience on the quality of financial reporting is positive and significant. Meanwhile, other variables have no significant effect.

Keywords: Financial Reporting Quality, Corporate Governance Mechanism, Board Size of Commissioners, Board Independence of Commissioners, Board Experience of Commissioners, Board Remuneration of Commissioners, Audit Committee Size, Audit Committee Meetings, Audit Committee Independence, Audit Committee Experience, Agency Theory.