

ABSTRACT

This study aims to examine and analyze the effect of the independence of the audit committee, the size of the audit committee, the meeting of the audit committee, membership of the audit committee, independent board, and the board size to the timeliness reporting on all sector companies listed on the Indonesia Stock Exchange in 2015.

This research is an empirical study using purposive sampling technique in data collection. Data obtained from secondary data annual report 62 companies listed on the Stock Exchange in 2015. Data analysis was performed by multiple regression.

Hypothesis testing results show that the meeting of the audit committee, the audit committee membership and board size have a significant effect on audit report lag. Furthermore, the independence of the audit committee, the size of the audit committee, independent board does not significantly influence the reporting timeliness.

Keywords: Timeliness Reporting, Corporate Governance