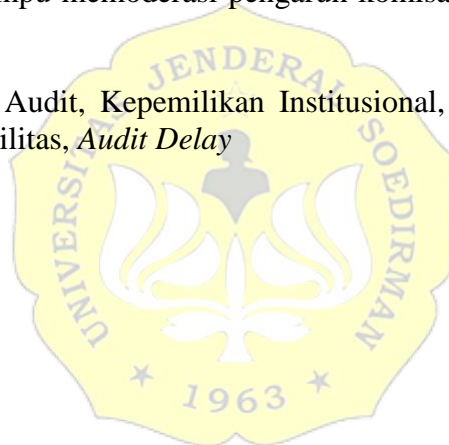


RINGKASAN

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *good corporate governance* terhadap *audit delay* dengan profitabilitas sebagai variabel moderasi. Populasi pada penelitian ini yaitu perusahaan sektor finansial yang terdaftar di Bursa Efek Indonesia periode 2020-2021. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh sebanyak 180 sampel. Penelitian ini menggunakan jenis data sekunder berupa laporan keuangan dan laporan tahunan setiap perusahaan. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dan analisis regresi moderasi.

Hasil penelitian menggunakan SPSS versi 25 menunjukkan bahwa: (1) Komite audit berpengaruh negatif terhadap *audit delay*, (2) Kepemilikan institusional berpengaruh negatif terhadap *audit delay*, (3) Komisaris independen tidak berpengaruh terhadap *audit delay*, (4) Profitabilitas tidak mampu memoderasi pengaruh komite audit terhadap *audit delay*, (5) Profitabilitas mampu memoderasi pengaruh kepemilikan institusional terhadap *audit delay*, dan (6) Profitabilitas tidak mampu memoderasi pengaruh komisaris independen terhadap *audit delay*.

Kata Kunci: Komite Audit, Kepemilikan Institusional, Komisaris Independen, Profitabilitas, *Audit Delay*



SUMMARY

This research aims to determine and analyze the effect of good corporate governance on audit delay with profitability as a moderating variable. The population in this research are financial sector companies listed on the Indonesia Stock Exchange during the period 2020-2021. The sampling technique used is purposive sampling and obtained as many as 180 samples. This research used secondary data types in the form of financial reports and annual reports of each company. The data analysis technique used is multiple linear regression analysis and moderation regression analysis.

The results of the research using SPSS version 25 show that: (1) Audit committee has a negative effect on audit delay, (2) Institutional ownership has a negative effect on audit delay, (3) Independent commissioners have no effect on audit delay, (4) Profitability is unable to moderate the influence of audit committee on audit delay, (5) Profitability is able to moderate the effect of institutional ownership on audit delay, and (6) Profitability is unable to moderate the effect of independent commissioners on audit delay.

Keywords: *Audit Committee, Institutional Ownership, Independent Commissioner, Profitability, Audit Delay*

