

ABSTRACT

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"THE INFLUENCE OF CORPORATE GOVERNANCE PRACTICES ON THE AUDIT REPORT LAG: EVIDENCE IN INDONESIA"

(xiv + 56 pages: 1 figure; 6 tables; 2 appendices)

This research observes the influence of corporate governance practices on the audit report lag by using the Corporate Governance Perception Index (CGPI). Total sample of this research is 358 firm years observation, which are listed companies on the Indonesian Stock Exchange (IDX) for 3 years observation (2007-2009). This study finds that corporate governance has a positive influence on audit report lag, contrary to the hypothesis and previous study. Alternative explanation to this result might be that the corporate governance practices in Indonesia have not functioned as it should be.

References : 35 (2002-2012)

Keywords : Audit Report Lag, Corporate Governance, Corporate Governance Perception Index