

ABSTRACT

THE INFLUENCE OF GOOD CORPORATE GOVERNANCE ON THE TIMELINESS OF FINANCIAL REPORTING

Ratna Sari¹⁾, Rudi Harianto²⁾

¹⁾ Student of Accounting Department, Pembangunan Jaya University.

²⁾ Lecturer of Accounting Department, Pembangunan Jaya University.

This research aims to analyze the influence of good corporate governance on the timeliness of financial reporting. This research uses a quantitative approach by testing hypotheses and explaining the results of calculations that have been carried out, because the variables studied can be identified and measured clearly based on secondary data in the form of financial reports of automotive companies listed on the BEI from 2018 to 2022. The sampling technique used in this research using a purposive sampling approach. The results of the research show that managerial ownership influences the timeliness of financial reporting, institutional ownership influences the timeliness of financial reporting, the audit committee influences the timeliness of financial reporting, the independent board of commissioners influences the timeliness of financial reporting and simultaneously Managerial Ownership, Institutional Ownership, Committee Audit and the Independent Board of Commissioners influence the timeliness of financial reporting.

Keywords: Managerial Ownership, Institutional Ownership, Audit Committee, Independent Board of Commissioners and Timeliness of Financial Reporting

Libraries : 39

Publication Years : 1995 - 2023