

ABSTACT

Financial statements contain company information from a financial perspective that can be used as a basis for decision making. One of the characteristics that must be owned by quality financial reports is timely so that the information contained can be useful. Timely submission of financial reports is one of the company's responsibilities to the public, investors, and other related parties. The deadline for submitting financial reports is regulated in the Decree of the Chairman of Bapepam and LK Number: KEP-346/BL/2011 concerning Submission of Periodic Financial Reports of Issuers or Public Companies.

This study sought to determine how the audit committee, public ownership, independent commissioners, operating complexity, and company age affected the timely submission of financial statements, both simultaneously and in part. This study's population consists of cyclical consumer sector companies listed on the Indonesia Stock Exchange between 2016 and 2020. Purposive sampling was used as a sampling technique in this study. This study used 275 observation units from 55 different companies as its sample.

The use of numbers and quantitative data that have been numbered makes this research methodology quantitative. Data was obtained from books, previous research journals, websites, and supporting documents obtained from reliable sources. Using SPSS version 25, descriptive analysis and logistic regression analysis were used to analyze the data.

The results of this study state that simultaneously, the audit committee, public ownership, independent commissioners, operating complexity, and age of the company affect the timeliness of financial statement submission. While partially, the audit committee, public ownership has a significant negative effect on the timeliness of submitting financial statements. Then, the complexity of operations and the age of the company have no significant effect on the timeliness of submitting financial statements.

From the results of these studies, it is hoped that future researchers will be able to choose sectors and other variables that are not included in this study. Then for companies to continue to pay attention to the deadline for submitting financial statements, so that the company's image is maintained and for investors it is expected to be a consideration in making business decisions.

Keywords: *Age, Corporate Governance, Operational Complexity, Timeliness.*