

ABSTRACT

Financial statements aim to provide information about the company's performance and the company's financial condition that is useful for helping all users of financial statements as a reference for making economic decisions, therefore the timely submission of financial statements needs to be considered so that the information provided is relevant.

The purpose of this study was to find the effect of the independent variables simultaneously or partially on the expertise of the audit committee, CEO tenure, foreign ownership and the complexity of the company's operations on the dependent variable on the timeliness of submission financial reporting.

The object of this research is the trading, service and investment sector companies listed on the Indonesia Stock Exchange in 2017-2020. The sampling technique used is purposive sampling. The number of samples of companies obtained is 60 samples of companies or 240 observation data. The data analysis technique in this study used logistic regression analysis with the help of the SPSS version 25 application.

The results show that simultaneously the expertise of the audit committee, CEO tenure, foreign ownership and the complexity of the company's operations affect the timeliness of submitting financial statements. Partially, the audit committee expertise variable has a positive effect on the timeliness of financial statement submission, while the CEO tenure, foreign ownership and operating complexity variables have no effect on the timeliness of financial report submission.

This research contributes to increasing knowledge regarding the effect of audit committee expertise, CEO tenure, foreign ownership and the complexity of company operations on the timeliness of financial report submission. Further researchers are advised to add or use other variables because the independent variable in this study only explains the dependent variable on the timeliness of submitting financial reports by 10.2% while the remaining 89.8% is explained by other variables outside the study.

Keywords: *Timeliness, Audit Committee Expertise, CEO Tenure, Foreign Ownership, Complexity of Operation.*