

## **ABSTRACT**

*Companies going public need to submit financial reports in a timely manner. The accuracy of the submission of financial reports is related to the level of relevance of the information presented, so that it can be used for making investment decisions for potential investors.*

*This study aims to determine the simultaneous and partial effects of corporate governance, CEO tenure, the complexity of company operations, and financial distress on the timely submission of financial reports.*

*The object of this research is the consumer cyclical sector companies listed on the Indonesia Stock Exchange in 2017-2021. The sampling technique used was purposive sampling. The number of samples obtained is 70 companies or 350 data. The analysis technique itself uses panel data logistic regression analysis with the help of the STATA version 17 application.*

*The results show that corporate governance, CEO tenure, the complexity of company operations, and financial distress simultaneously affect the timeliness of submission of financial reports. In addition, corporate governance, CEO tenure, and the complexity of the company's operations partially have a negative effect on the timeliness of submission of financial reports. However, the financial distress variable has no effect on the timeliness of submission of financial reports.*

*The novelty of this research on corporate governance proxies is to use a corporate governance disclosure checklist item, with a maximum number of 97 items. This research contributes to increasing knowledge based on empirical results related to corporate governance, CEO tenure, and the complexity of company operations on timely submission of financial reports. It is suggested for further research to re-examine these variables in non-cyclical consumer sector companies which have different characteristics from the object of this research.*

**Keywords:** *Timeliness, Corporate Governance, CEO Tenure, Complexity of Company Operations, and Financial Distress.*