

ABSTRACT

Companies that are actively listed on the Indonesia Stock Exchange are required to publish their annual reports periodically. In presenting these financial reporting, companies must pay attention to several qualitative characteristics of accounting information when preparing financial reports, including understandability, relevance, reliability, comparability, and consistency. The timeliness of financial reporting is one of the main components of the characteristics of the relevance of accounting information in which companies are expected to complete the presentation of their company's financial statements on time.

This study aimed to analyze the influence of managerial ownership, operating cash flow, and the complexity of the company's operations on the timeliness of financial reporting. The aspects examined in this study include the theoretical basis of variables, analysis of hypothesis testing, and discussion of the effect of the independent variables on the dependent variable.

The population in this study is the property & real estate sector for the 2019-2021 period. The sampling technique used is the purposive sampling technique. The sample used was 180 observation data. The data processed is secondary data obtained through the official IDX website. The analytical method used is logistic regression analysis.

The results of the study simultaneously show that managerial ownership, operating cash flow, and the complexity of the company's operations have a significant effect on the timeliness of financial reporting. Partially, managerial ownership and operating cash flow have no effect on the timeliness of financial reporting. Meanwhile, operating complexity have a significant effect on the timeliness of financial reporting.

For management of companies in the property & real estate sector, this research is expected to pay more attention to the timeliness of financial reporting by the policies imposed by the Financial Services Authority (OJK) to avoid sanctions or fines as well as opposing views from investors. For investors who will invest in the property & real estate sector, this research is expected to consider the percentage of managerial ownership, the amount of operating cash flow, and the complexity of the company's operations as a reference factor in the timeliness of financial reporting.

Keywords: Managerial Ownership, Operating Cash Flow, The Complexity Of The Company's Operations, Timeliness