

***The Timeliness Company Financial Reporting During Pandemic  
Covid-19 Situation***

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**ABSTRACT**

*This study aims to examine the effect of company size, financial distress, institutional ownership and audit committee on the timeliness of financial reporting. This study uses a sample, namely property, real estate, and building construction companies listed on the Indonesia Stock Exchange for the 2019-2021 period. The sampling technique used in this study, namely the purposive sampling method with the acquisition of a sampling of 201 samples. The data analysis technique used in this study uses logistic regression with results showing that company size, institutional ownership and audit committee do not have a positive effect on the timeliness of financial reporting. While the financial distress variable does not have a negative effect on the timeliness of financial reporting.*

*Keywords: Company Size; Financial Distress; Institutional Ownership; Audit Committee; Timeliness Financial Reporting*

# **Ketepatan Waktu Penyampaian Laporan Keuangan Perusahaan Dalam Situasi Pandemi Covid-19**

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## **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *company size*, *financial distress*, *institutional ownership* dan *audit committee* terhadap *timeliness financial reporting*. Penelitian ini menggunakan sampel, yaitu perusahaan property, real estate, dan konstruksi bangunan yang *listing* di Bursa Efek Indonesia periode 2019-2021. Teknik sampling yang digunakan dalam penelitian ini, yaitu metode *purposive sampling* dengan perolehan *sampling* sebanyak 201 sampel. Teknik analisis data yang digunakan dalam penelitian ini menggunakan *logistic regression* dengan hasil yang menunjukkan bahwa *company size*, *institutional ownership* dan *audit committee* tidak berpengaruh positif terhadap *timeliness financial reporting*. Sedangkan variabel *financial distress* tidak berpengaruh negatif terhadap *timeliness financial reporting*.

**Kata Kunci:** *Company Size; Financial Distress; Institutional Ownership; Audit Committee; Timeliness Financial Reporting*