

ABSTRACT

The financial statements describe the results of the financial performance managed by the company over a certain period of time and show how the company's management performs administrative tasks. Financial statements contain information that is very useful for both internal and external users of financial statements. Therefore, companies have an obligation to submit financial reports in a timely manner and keep the information contained therein from losing its usefulness.

This study was conducted with the aim of determining the effect of company size, institutional ownership and audit opinion on the timeliness of financial reporting in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2021 both partially and simultaneously. This study uses secondary data with data obtained from the company's annual financial statements through the company's official website.

The population in this study are energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2018-2021. By using purposive sampling technique and obtained 59 companies with a research period of 4 years. The analysis method used in this research is logistic regression analysis using SPSS 22 software.

The results of this study indicate that company size, institutional ownership and audit opinion simultaneously affect the timeliness of financial reporting. Partially, audit opinion has a positive effect on the timeliness of financial reporting. While company size and institutional ownership have no effect on the timeliness of financial reporting.

This study is expected to provide further information about the factors that influence the timeliness of financial reporting, which can be used by company management as evaluation material and can be a motivation in improving the timeliness of financial report submission, especially audit opinion, and for investors it can be used as a wiser consideration in investing in a company. Therefore, future researchers should increase the time span used, replace or add several other independent variables that are thought to affect the timeliness of financial reporting, and can expand the research object to other sectors.

Keywords: *Audit Opinion, Company Size, Institutional Ownership, Timely Financial Reporting.*