

ABSTRACT

Timeliness is the period of time or days required after the date of issuance of the audited financial statements closing the company's financial year until the time of submission to the capital market regulator, the implementation of timely financial reporting is expressed as a time interval. Timeliness is an important factor in the presentation of financial statement information submitted on time. The information contained in the financial statements depreciates and affects the quality of decisions.

This study aims to determine the effect given by institutional ownership, leverage, and company liquidity on the timeliness of submitting financial reports both simultaneously and partially. The objects used as samples in this study are transportation & logistics sector companies listed on the Indonesia Stock Exchange in 2018-2021.

The technique used in this study was purposive sampling and resulted in 72 data samples being used. The data analysis model used in this study is logistic regression analysis and analyzed using the IBM SPSS Statistic 26 application.

This study provides the results that the variables of institutional ownership, leverage, and liquidity simultaneously influence the timeliness of financial report submission. Partial test results provide results that the variables of institutional ownership, leverage, and liquidity have no effect on the timeliness of financial reporting.

Based on the results of this study, it is recommended for further research to develop the independent variables used in this study by changing the proxy for measuring variables such as leverage, which in this study is measured by debt to equity ratio (DER), other proxies can be used such as debt to asset ratio (DAR). Investors are advised to be more careful in choosing to invest in companies that submit their financial reports on time. For company management it is advisable to pay more attention to its ability to pay off short-term and long-term obligations.

Keywords: *Leverage, Liquidity, Institutional Ownership, Timeliness of Financial Reporting.*