

## ABSTRACT

*Timeliness in submitting financial reports is an obligation for companies listed on the Indonesia Stock Exchange (IDX) to report their finances periodically in accordance with Indonesian regulations. This timeliness is an important characteristic of financial reports, because reports submitted on time will reduce information asymmetry. The longer the delay in submitting financial reports to the public, the greater the likelihood of inside information about the company. Leverage and profitability are factors that affect the timeliness of submitting financial reports.*

*The purpose of this study was to determine the effect of independent commissioners, managerial ownership, audit committee, and company age on the timeliness of financial reporting of property & real estate sector companies listed on the Indonesia Stock Exchange for the period 2014-2023. This study also aims to determine the simultaneous and partial effects of independent commissioners, managerial ownership, audit committees, and company age.*

*This research uses a quantitative approach. The method used in this research is purposive sampling. The samples in this study were 15 property & real estate sector companies listed on the Indonesia Stock Exchange in 2014-2023 so that the data to be used in this study were 150 data. The technique used in this analysis is logistic regression analysis followed by a test assessing the overall model (Overall Fit Model), assessing the feasibility of the regression model (Goodness of Fit Test), simultaneous test and partial test.*

*The results of the study found that independent commissioners, managerial ownership, audit committees, and company age for the 2014-2023 period had no simultaneous effect on the timeliness of financial reporting. In partial test results, independent commissioners, managerial ownership, and audit committees have no significant effect on the timeliness of financial reporting for the 2014-2023 period, while company age has a significant effect on the timeliness of financial reporting for the 2014-2023 period.*

*Based on the research results, it is recommended that future researchers can add or replace independent variables other than independent commissioners, managerial ownership, audit committees, company age and earnings management such as leverage which allows these independent variables to further influence the timeliness of financial reporting and can increase the sample to get more varied results.*

**Keywords:** *Audit Committee, Company Age, Financial Timeliness, Independent Commissioner, Managerial Ownership*