

ABSTRACT

This study aims to determine the effect of company age, company size and company ownership structure on the timeliness of financial report submission. The research was conducted at manufacturing companies listed on the Indonesia Stock Exchange with the 2015-2019 research period. The sample selection method used was purposive sampling and obtained 32 manufacturing companies listed on the Indonesia Stock Exchange.

Based on the results of the partial test (t test), it is obtained (a) the age of the company has a t-statistic value of 2,937 with a probability of $0.006 > 0.05$, indicating that the company's age variable has a negative and significant effect on the timeliness of submitting financial statements to manufacturing companies listed on the Stock Exchange. Indonesia in 2015-2019, (b) company size has a t-statistic value of -8,528 with a probability of $0.000 < 0.05$ indicating that the company size variable has a positive and significant effect on the timeliness of submitting financial statements to manufacturing companies listed on the Indonesia Stock Exchange. in 2015-2019, (c) the company's ownership structure has a t-statistic value of 5,378 with a probability of $0.000 < 0.05$, indicating that the ownership structure variable has a positive and significant effect on the timeliness of submitting financial statements to listed manufacturing companies. far on the Indonesia Stock Exchange in 2015-2019. The variables of company age, company size and ownership structure simultaneously have a positive and significant effect on the timeliness of submitting financial statements to manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019, where the significant value is $0.000 < 0.05$. Based on the results of the coefficient of determination (R²), the R² value is 0.695 or 69.5%, indicating that the percentage of the contribution of the variable company age, company size and ownership structure to the variable timeliness of financial statement submission is 69.5%, while the rest is 30.5. % is influenced by other variables outside of this study such as financial performance, leverage and others.

Keywords: *Company Age, Company Size, Company Ownership Structure, Timeliness, Financial Statements*

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