

ABSTRACTS

This study aims to examine the impact of ownership structure, board attributes, and bankruptcy risk indicators on the timeliness of financial reporting with IFRS convergence as a moderating variable. The independent variables used in this study are the foreign ownership, institutional ownership, board size, independent board membership, gender diversity, and bankruptcy risk indicators. While the dependent variable used in this study is the timeliness of financial reporting and IFRS convergence as the moderating variable in this study.

The population in this study consists of mining companies that are listed on the Indonesia Stock Exchange (IDX) for the period 2018-2021. Purposive sampling is used as the sampling method. This study uses panel data regression to examine ownership structure which consists of foreign ownership and institutional ownership, board attributes which consist of board size and independent board membership, gender diversity and bankruptcy risk indicators on the timeliness of financial reporting and testing the moderating variable using the Moderated Regression Analysis.

The results show that foreign ownership, board size, and bankruptcy risk indicators have a significant effect on the timeliness of financial reporting, while institutional ownership, independent board membership, and gender diversity have no significant effect on the timeliness of financial reporting. IFRS convergence does not moderate the relationship that exists between foreign ownership, institutional ownership, board size, independent board membership, gender diversity, and bankruptcy risk indicators with the timeliness of financial reporting.

Keywords: timeliness of financial reporting, foreign ownership, institutional ownership, board size, independent board membership, gender diversity, bankruptcy risk indicators, IFRS convergence.