

ABSTRACT

This study aims to analyze the effect of Operational Complexity, Family Ownership, Audit Delay, and CEO Gender on Financial Reporting Timeliness, with Audit Firm Reputation as moderating variable, in companies from the Food & Beverages and Household & personal Care subsectors within the Consumer Cyclical and Non-Cyclical sectors listed on the Indonesia Stock Exchange (IDX) during 2022-2024. Reporting timeliness is an important factor in maintaining the relevance of information and compliance with exchange regulations.

The research method employed is quantitative with a purposive sampling technique. Data were obtained from corporate annual reports and financial statements with independent variables comprising Operational Complexity, Family Ownership, Audit Delay, and CEO Gender while Audit Firm Reputation serves as the moderating variable. Reporting timeliness was analyzed using binary logistic regression through moderated regression analysis.

The result indicate that Operational Complexity and Family Ownership have a positive and significant effect on reporting timeliness, whereas Audit Delay has a negative and significant effect. CEO Gender does not have a significant effect on reporting timeliness. Audit Firm Reputation is proven to moderate these relationships, indicating that audit quality can strengthen or weaken the influence of the main variables on compliance with reporting deadlines.

Keywords: Financial Reporting Timeliness, Operational Complexity, Family Ownership, Audit Delay, CEO Gender, Audit Firm Reputation.

