

## **ABSTRACT**

*This study aims to examine whether timeliness of annual financial reporting is affected by audit committee effectiveness and timeliness of interim financial reporting. Dummy variables is used to define timeliness of annual financial reporting, audit committee effectiveness is measured by an index developed by Ika and Ghazali (2009), while timeliness of interim financial reporting is defined as the number of days between a company's financial year-end and the day on which its interim financial report is received by the IDX.*

*The sample of this study is 325 non financial companies listed in IDX on 31st of December 2013, using purposive sampling method. Logistic regression was performed to analyse the association among variables being studied.*

*The results show some evidence that audit committee effectiveness has significantly positive impact on annual financial reporting timeliness. The results also suggests that both the first and the third interim financial reporting lead time have negative association with annual financial reporting timeliness.*

*Keywords: financial reporting, audit committee, audit committee effectiveness, interim financial reporting, timeliness.*