

ABSTRACT

This research was titled Corporate Governance Structure and Auditor Qualification Influence toward Timeliness of Financial Statement (Study at Manufacture Corporation in Indonesian Stock Exchange). The objective of this research is to investigate the influence of corporate governance structure and auditor qualification toward manufacture corporation timeliness of financial statement in Indonesian Stock Exchange. The sample research was taken from listed companies in Indonesian Stock Exchange during 2007 until 2009.

Dependent variable of this research was timeliness that measured by dividing corporation into two groups: on time and late. Independent variables in this research were corporate governance structure that proxy by institutional ownership proportion and independent commissioner, another dependent variable was auditor qualification.

Analytical method that implemented in this research was logistic regression. The result shows that timeliness influenced by institutional ownership proportion and independent commissioner. In the other hand, auditor qualification didn't affect timeliness of financial statement.

Keyword: corporate governance structure, timeliness, auditor qualification.