

ABSTRACT

The objective of study examines the influence of mechanism corporate governance consist of independent board of director, managerial ownership, institutional ownership, audit committee, and audit quality on timeliness of corporate financial reporting.

This research represents the empirical test which used purposive sampling techniques in data collection. Data were collected using a secondary data of 237 from manufacturing company listed in Indonesian Stock Exchange 2006, 2007 and 2008. Data analysis uses multiple regression with the program SPSS 16.00 version for windows.

Results of hypothesis examination indicate that from five hypothesis raised, there are four accepted hypothesis. Accepted Hypothesis are hypothesis 1 (there is influence between Independent Board of Directors on Timeliness of Corporate Financial Reporting), hypothesis 2 (there is influence between Managerial ownerships on Timeliness of Corporate Financial Reporting), hypothesis 4 (there is influence between Audit Committee on Timeliness of Corporate Financial Reporting) and hypothesis 5 (there is influence between Audit Quality on Timeliness of Corporate Financial Reporting). There is one rejected Hypothesis, i.e hypothesis 4 (there is no influence between Institutional ownership on Timeliness of Corporate Financial Reporting).

Keywords: Timeliness, Corporate Governance, Financial Corporate Reporting.