

## ABSTRACT

*The purpose of this research is to examine the effect of effectiveness of the audit committee which consists of the independence of the audit committee, the expertise of the audit committee, the size of the audit committee, the authority of the audit committee, and the gender of the audit committee on the timeliness of financial reporting. The variable used in the examination are independence of the audit committee, the expertise of the audit committee, the size of the audit committee, the authority of the audit committee, and the gender of the audit committee as the independent variables. Audit delays as the dependent variable and also ROA and firm size as the control variables.*

*This research used trade, service, and investment companies during 2017-2019 with total samples are 231 samples. Sampling based on purposive sampling method that follows certain criteria(s). The analysis method used in this research is Multiple regression analysis.*

*The result of this study indicate that the independence of audit committee and the size of audit committee have a significant negative effect on the timeliness of financial reporting. Audit committee authority has a significant positive effect on the timeliness of financial reporting. While the expertise of the audit committee, the number of audit committee meetings, the gender of the audit committee had a negative but insignificant effect on the timeliness of financial reporting.*

*Keywords : are independence of the audit committee, expertise of the audit committee, size of the audit committee, authority of the audit committee, gender of the audit committee, timeliness of financial reporting, audit delay*