ABSTRAK

PENGARUH MEKANISME *GOOD CORPORATE GOVERNANCE, FINANCIAL DISTRESS* TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN

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Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *good corporate governance, financial distress* terhadap ketepatan waktu penyampaian laporan keuangan perusahaan sektor perdagangan, jasa dan investasi. Populasi dalam penelitian ini adalah perusahaan sektor perdagangan, jasa dan investasi yang terdaftar di Bursa Efek Indonesia. Jumlah populasi keseluruhan sebanyak 130 perusahaan sektor perdagangan, jasa dan investasi tahun 2019-2024. Setelah dilakukan *purposive sampling* terdapat 60 perusahaan sektor perdagangan, jasa dan investasi yang memenuhi kriteria untuk dilakukan pengujian. Teknik perhitungan dengan menggunakan uji regresi logistik dan uji hipotesis. Hasil penelitian menunjukan bahwa variabel independen *financial distress* berpengaruh negatif, komite audit dan direksi berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan , serta variabel independen lainnya seperti komisaris independen tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

Kata Kunci: *Financial Distress,* Komisaris Independen, Komite Audit, Direksi, dan Ketepatan Waktu Penyampaian Laporan Keuangan.

ABSTRACT

THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISME AND FINANCIAL DISTRESS ON THE TIMELINESS OF FINANCIAL REPORT SUBMISSION

By

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This study aims to determine the effect of the implementation of good corporate governance and financial distress on the timeliness of financial statement submission in trading, services, and investement sector companies. The population in this study consists of trading, services, and investment sector companies listd on the Indonesia Stock Exchange. The total populations is 130 trading, services, and investement sector companies from 2019 – 2024. After purposive sampling, 60 trading, services, and investment sector companies met the criteria for testing. The calculation technique used logistic regression tests and hypothesis testing. The results of the study indicate tht the independent variable financial distress has a negative effect, the audit committee and the board of directors have a positive effect on the timeliness oof financial statement submission, while other independent variables, such as independent commissioners, do not affect the timeliness of financial statement submission.

Keywords: *Financial Distress, Independent Commissioners, Audit Committee, Board of Directors, and Timeliness of Financial Report Submission.*