

**THE EFFECT OF COMPANY SIZE, AUDIT QUALITY, AND
IMPLEMENTATION OF INTERNATIONAL FINANCIAL
REPORTING STANDARD (IFRS) ON THE TIMELINESS OF
FINANCIAL REPORTING**

**(Empirical Study on the Consumer Non-Cyclicals Sector Listed on the
Indonesia Stock Exchange in 2021-2023)**

By:

VALERIA NATALI DESVA

2112120050

E-mail: valeriadesva@gmail.com

ABSTRACT

This study aims to empirically prove the Effect of Company Size, Audit Quality, and Implementation of International Financial Reporting Standard (IFRS) on the Timeliness of Financial Reporting in Consumer non-Cyclicals Sector companies listed on the Indonesia Stock Exchange (BEI) in the 2021-2023 period. The data source used in this study is secondary data were obtained from a company's Annual Financial Statements. The research method used is quantitative method. The population in this study is the Consumer Non-Cyclicals Sector which is listed on the Indonesia Stock Exchange (IDX) in the 2021-2023 period. The sampling technique used was purposive sampling method consisting of 86 companies with research conducted for three years in 2021-2023 so that 258 samples were obtained. The method of analysis used is logistic regression with the SPSS version 25 program. The results of research and hypothesis testing indicate that Company Size, Audit Quality, and Implementation of International Financial Reporting Standards (IFRS) have a significant effect on the Timeliness of Financial Reporting.

***Keywords: Company Size, Audit Quality, Implementation of International
Financial Reporting Standard, Timeliness of Financial Reporting***