

**PENGARUH *OUTSIDER OWNERSHIP*, KOMISARIS  
INDEPENDEN, CEO *DUALITY* DAN *FINANCIAL DISTRESS*  
TERHADAP *TIMELINESS* LAPORAN KEUANGAN**

(Studi Empiris pada Perusahaan Jasa Non Keuangan yang Terdaftar di BEI  
Periode 2016-2018)

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**ABSTRAK**

Tujuan penelitian ini adalah untuk menguji pengaruh *outsider ownership*, komisaris independen, CEO *duality*, dan *financial distress* terhadap *timeliness* laporan keuangan pada perusahaan jasa non keuangan yang terdaftar di bursa efek indonesia. Populasi yang digunakan adalah semua perusahaan jasa non keuangan yang terdaftar di bursa efek indonesia pada tahun 2016-2018. Sampel ditentukan dengan menggunakan metode *purposive sampling* sehingga diperoleh sampel sebanyak 82 perusahaan. analisis data dilakukan dengan analisis regresi logistik dengan menggunakan program SPSS 14.

Hasil penelitian ini menunjukkan bahwa *outsider ownership*, komisaris independen, CEO *duality* dan *financial distress* tidak berpengaruh terhadap *timeliness* pelaporan keuangan.

**Kata kunci :** *Timeliness* Laporan Keuangan, *Outsider Ownership*, Komisaris Independen, CEO *Duality*, *Financial Distress*

**THE EFFECT OF OUTSIDER OWNERSHIP, INDEPENDENT  
COMMISSIONER, CEO DUALITY AND FINANCIAL DISTRESS TO  
TIMELINESS OF FINANCIAL STATEMENTS**

*(Empirical Study on Non-Financial Service Companies Registered on the Stock  
Exchange for the 2016-2018 Period)*

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**ABSTRACT**

*The purpose of this research is to examine the influence of outsider ownership, independent commissioners, CEO duality, and financial distress to timeliness of financial reporting of non-financial service companies listed in Indonesian stock exchange (IDX). The population of this research is all non-financial service companies listed in Indonesian stock exchange in 2016-2018. Samples is determined using purposive sampling method and obtaining a sample of 82 companies. The analyzed method used in this research is logistic regression analysis using the SPSS 14 program.*

*The results of this research indicate that outsider ownership, independent commissioners, CEO duality and financial distress have not affect on timeliness of financial reporting.*

**Keyword : Timeliness Of Financial Reporting, Outsider Ownership,  
Independent Commissioners, CEO Duality, Financial Distress**