

## ABSTRACT

*This study aims to analyze the effect of size of the board of commissioners, independent commissioners, and gender diversity of the board of commissioners on the Timeliness Corporate Internet Reporting in manufacturing sector companies listed on the Indonesia Stock Exchange in 2023. The increasing trend of companies delaying reporting financial statements in 2018-2020 triggered this research.*

*The population of this study are manufacturing sector companies listed on the IDX in 2023, consisting of 165 companies. The number of samples used was 120 companies. This study uses quantitative methods with multiple regression analysis to test the hypothesis. The data used in this study are secondary data obtained from the company's annual report.*

*The results showed that the size of the board of commissioners has a significant positive effect on the timeliness corporate internet reporting. Meanwhile, independent commissioners and gender diversity of the board of commissioners do not have a significant influence on the timeliness corporate internet reporting.*

*Keywords: Board gender diversity, board independence, board size, timeliness corporate internet reporting.*

