

ABSTRACT

This study aims to examine the effect of board of commissioners' characteristics on Timeliness Corporate Internet Reporting (TCIR). The dependent variable in this study is TCIR, with independent variables including foreign ownership, government ownership, public ownership, subsidiaries of multinational companies, and information technology (IT) industry membership. Additionally, this study employs control variables such as profitability, financial leverage, female board commissioners, independent board commissioners, board size, and firm age.

The population in this study consists of 100 non-financial companies with the highest market capitalization listed on the Indonesia Stock Exchange (IDX) in 2024. The study was conducted in real-time, with the observation period taking place from April 23, 2025, to May 28, 2025. A purposive sampling technique was employed in selecting the sample, resulting in a total of 91 companies that met the research criteria. Hypothesis testing was performed using multiple regression analysis with the assistance of SPSS version 29.

The results show that government ownership and public ownership have a significant influence on Timeliness Corporate Internet Reporting. Meanwhile, foreign ownership, subsidiaries of multinational companies, chairperson cross-directorship, and information technology (IT) industry membership were found to have no significant effect on TCIR. These findings imply that institutional pressures from government and public ownership are more influential in encouraging companies to publish timely financial reports via internet-based platforms.

Keywords: Timeliness Corporate Internet Reporting (TCIR), institutional pressure

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