

## **ABSTRACT**

*This study aims to examine the influence of the board of commissioners on Timeliness Corporate Internet Reporting (TCIR). This study uses the dependent variable (TCIR), independent variables (size of the board of commissioners, independent commissioners, foreign commissioners, tenure, family relations, gender, and age of the chairmain), and control variables (company size, profitability, leverage, liquidity, and company age).*

*The population in this study are manufacturing sector companies listed on the Indonesia Stock Exchange (IDX) in 2023. This research is presented in real-time, so there is an observation period from May 24, 2023 to June 24, 2023. The purposive sampling method was used in selecting the sample for this study, as many as 235 companies.*

*Testing the hypothesis in this study using multiple regression analysis. The results of the multiple regression analysis found that the size of the board of commissioners, independent commissioners, family relations, and the age of the main commissioners have a significant effect on Timeliness Corporate Internet Reporting (TCIR).*

*Keywords: Timeliness Corporate Internet Reporting (TCIR), characteristics of the board of commissioners, Corporate Governance (CG)*

