**ABSTRACT**

Chaterine Taruna / 37150124 / 2019 / *The Impact of Earnings Management on Timeliness Moderated by Good Corporate Governance in Manufacturing Companies Listed in Indonesia Stock Exchange in the Period of 2015–2017* / *Advisor*: Rizka Indri Arfianti, S. E., Ak., M. M., M. Ak.

*Timeliness of financial reporting aims to provide information concerning the financial position, performance, and changes in company’s financial position on time, before the information loses its ability to influence economic decision-making. The information in financial statements is useful when available on time when needed. The purpose of this study is to determine the effect of earning management to timeliness that moderated by good corporate governance (institutional ownership, board of commissioners, and audit committee).*

*Timeliness is the span of time between the announcement of the audited annual financial statements to the public, that is, the number of days required to announce the annual financial statements that have been audited to the public, beginning from the closing date of the company’s books (31 December) until the date of submission to OJK (the latest is April 30 next year) in accordance with OJK regulation Number 29/POJK.04/2016.*

*The method used is logistic regression analysis. The sampling technique used is non probability sampling, purposive sampling approach. The samples used are 81 manufacturing companies listed on Indonesia Stock Exchange for the period 2015–2017 with a total of 243 data.*

*The result showed that earnings management ini model 1 has a value of 10.685* *with a p-value of 0.059, in model 2 has a value of 7.202 with a p-value of 0.058, and in model 3 has a value of 22.911 with a p-value of 0.048. The interaction of earnings management and institutional ownership has a value of -19.626 with a p-value of 0.020, interaction of earnings management and board of commissioners has a value -2.691 with a p-value of 0.0105, and interaction of earnings management and audit committee has a value -8.306 with a p-value of 0.024.*

*Based on the result of data analysis, the conclusion of this study are there is enough evidence that earnings management has a significant effect on timeliness and there is enough evidence that institutional ownership, board of commissioners, and audit committee weaken the effect of earnings management toward timeliness.*