

## **ABSTRACT**

*This study aimed to analyze the factors that affect the timeliness of financial reporting on manufacturing companies listed in Indonesia Stock Exchange during 2012-2013. Factors tested in this study is solvency, company size, external ownerships, and profitability as moderating variable.*

*The sample used in this study were 180 manufacturing companies that are consistently listed in the Indonesia Stock Exchange in 2012-2013. The data used in this research is secondary data selected based on purposive sampling method. These factors were then tested using logistic regression analysis with a significant level of 10 %.*

*Results of testing the hypothesis in this peneitian shows that the independent variables used in this study, only ownership variable outsiders significantly affect the timeliness of financial reporting. The results shown by moderating variables showed that profitability in possession moderating external parties, and profitability in influencing the size of the company having a significant effect on the timeliness of financial reporting.*

*Keywords : Timeliness, financial reports, solvency, company size, external ownerships, and profitability.*