

ABSTRACT

This study examines whether firm attributes predict timely financial reporting among Indonesian manufacturing issuers. Grounded in Agency Theory and Stakeholder Theory, the study analyzes the effects of audit quality (QUAL), firm size (SIZE), profitability (PROF), and firm age (AGE) on the likelihood of filing within OJK/IDX deadlines. A quantitative research design was employed using secondary data from 33 manufacturing companies listed on the Indonesia Stock Exchange (IDX) over the 2022–2024 period, selected through purposive sampling. Timeliness (TIME) was operationalized as a binary outcome based on the interval from fiscal year-end to the audit opinion date, reflecting the practical publication constraint that audited financial statements cannot be released before audit completion. The explanatory variables were constructed from published annual reports: QUAL (Big-4 vs. non-Big-4), SIZE (natural logarithm of total assets), PROF (return on assets), and AGE (years since listing). Estimation was performed using binary logistic regression, supported by descriptive statistics and a transparent operationalization protocol. The results indicate that audit quality, firm size, profitability, and firm age do not exhibit statistically significant associations with timeliness in the primary logistic regression model at the 5% significance level. Although the coefficients for firm size, profitability, and firm age are positive, none of these effects are statistically significant, and therefore all proposed hypotheses are rejected. These findings suggest that, in manufacturing settings characterized by longer production cycles and complex supply chains, deadline compliance may depend more on operational reporting processes, audit coordination, and internal closing discipline than on profitability signals, auditor reputation, organizational scale, or firm maturity alone. This study contributes sector-specific evidence from Indonesia by extending a recent FMCG-based timeliness framework to the broader manufacturing context and by documenting a replicable measurement approach with practical implications for issuers, auditors, and regulators.

Keywords: *timeliness, audit quality, firm size, profitability, firm age, manufacturing, IDX, logistic regression*