

## ***ABSTRACT***

*This study aims to examine the effect of profitability, solvency, liquidity, and company size on the timeliness of corporate financial reporting.*

*The population used in this study are banking companies listed on the Indonesia Stock Exchange (IDX) with observations for five years. This study used purposive sampling method with the number of samples that appropriate the criteria selected in the determination of the sample are 43 companies. Hypothesis testing used is logistic regression binary model with enter method at significant level ( $\alpha$ ) 5%.*

*The result of the research shows that profitability variable has positive effect on the timeliness of financial reporting of banking companies, while the solvability, liquidity, and company size variables do not significantly affect the timeliness of financial reporting of banking companies listed in Indonesian Stock Exchange during the period of research.*

*Keywords: Timeliness, Profitability (ROA), Solvency (DER), Liquidity (Current Ratio), Company Size*