

ABSTRACT

The purpose of this research is to analyze the factors that affect the timeliness of financial reporting on manufacturing companies listed in Indonesia Stock Exchange (IDX). Factors tested in this research are leverage, company size, profitability, and the experience of board commissioners as moderating variable.

The samples consist of 174 manufacturing companies that are consistently listed in Indonesia Stock Exchange (IDX) in 2013-2015. The data that was used in this research was secondary data and selected based on purposive sampling method. The analysis that was used to test the factors in this research was logistic regression analysis at significant level 5%.

The result of this research provides evidence that the independent variables used in this study such as company size significantly effect on the probability of timeliness of financial reporting. The results shown by moderating variables showed that the experience of board commissioners in possession moderating company size having a significant effect on the probability of timeliness of financial reporting. However there is no evidence that leverage, profitability, the experience of board commissioners in possession moderating leverage and the experience of board commissioners in possession moderating profitability on the probability of timeliness of financial reporting.

Keywords : Timeliness, financial reports, leverage, company size, profitability and the experience of board commissioners.