ABSTRACT

Accuracy of financial reporting is one of the basis for a decision to buy or sell property that is owned by investors as a basis for determining actions on the future. Delay information will cause a negative reaction from the capital market. The information presented is not the right time to reduce or even eliminate his ability as a predictive tool for the wearer.

The population used in this study are all publicly listed companies and listed on the Indonesia Stock Exchange for the period 2010, 2011, and 2012. Sampling techniques (sampling) in this study is the sample selection considerations (judgment / purposive sampling).

The results showed no effect on the company's profitability timeliness of financial reports. Profitability variables showed regression coefficient of 0.095 with variable probability of 0.094 over 0.05. Thus we can conclude this study reject the first hypothesis (H1) which states the company's profitability significantly influence the timeliness of financial reporting. Does not affect the company's liquidity timeliness of financial reports. The level of liquidity of a company does not affect the company to submit its financial statements in a timely or not timely. Financial leverage of a company does not affect the timeliness of financial reporting. High and low levels of financial leverage of a company does not affect the company to submit its financial statements in a timely or not timely. Firm size does not affect the timeliness of financial reporting. It can be seen from the level of significance of firm size on which the regression coefficient test significance value of 0.493 and firm size regression coefficient value worth 0.032 at significance level of 0.05 (5%), mean value of 0.493> 0.05. This means the H3 is rejected. It can be concluded that company size does not significantly influence the timeliness of financial reporting.

***Key Words**:* *Profitability, Liquidity, Capital Structure, Company Size, Financial Reporting Timeliness*