

## **ABSTRACT**

*The timeliness of financial statement forwarding was an important thing, because the information in the financial statements used by the users for taking decision. This research aims to know empirical evidence as for factors that affect timeliness of financial reporting on the financial and manufacture firm in Indonesia. The examined factors of this research are effects of sector, type of financial statement and income.*

*Sample of this research is 142 firms that consist of 71 financial firms and 71 manufacture firms listed on Indonesian Stock Exchange in 2011. The data that was used in this research was the secondary data and selected by using purposive sampling method. The analysis implement that was used was the analysis of uji beda t-test and logistic regression at level significance 5 percent.*

*Result of this research identify that the timeliness firm are more in amount than the mistimed firm for reporting its own financial statement. The result of this research provides evidence that effects of sector and income have influence on timeliness of financial statement forwarding, while type of financial statement not have influence on timeliness of financial statement forwarding.*

*Key words : Timeliness, effects of sector, type of financial statement and income.*