

ABSTRACT

The research aims to prove empirically the factors affecting the timeliness of publication financial reports of manufacturing companies listed on the Indonesia Stock Exchange. Factors to be analysed in this research are the profitability, solvability, auditor's reputation (KAP), ownership structure, firm size and auditor opinion.

Sample in this research were 297 manufacturing companies over the period 2008-2010 are consistently listed on Indonesia Stock Exchange and selected using purposive sampling method. Statistical methods used in this study is the logistic regression at a significance level 5%.

Result of this research indicate that the factor of profitability, solvability, auditor's reputation (KAP), and insider ownership structure significantly influence the timeliness of publication of financial statements. Factor of firm size and auditor opinion not indicate any significant effect on the timeliness of publication of financial statements.

Keywords : timeliness, profitability, solvability, auditor's reputation (KAP), ownership structure, firm size and auditor opinion.