

ABSTRACT

The objective of this research is to investigate the influence of the firm's internal and external factors towards Timeliness. The factors used in this research are profitability, solvability, the existence of internal auditor division, the firm's size, and the public accountant's size.

The sample of this research are manufacturing companies listed on the Indonesian Stock Exchange (BEI) in the year 2009 to 2011. Data collection methods used in this research is using purposive sampling method and obtained a total sampe of 225 companies. The research data and hypothesis were analyzed using logistic regression analysis.

The results of this research showed that the factors which have a significant influence for Timeliness are profitability, solvability, and the public accountant's size. While the other factors, the existence of internal auditor division and the firm's size are not proven having a significant influence for Timeliness.

Keywords: Timeliness, profitability, solvability, the existence of internal auditor division, the firm's size, and the public accountant's size.