

ABSTRACT

The purpose of this research is to analyze factors that affect timeliness of the Indonesian public company's financial statement forwarding. The examined factors of this research are profitability, liquidity, financial leverage, firms size, operation of complexity, shareholder's dispersion, reputation of public accountant, and auditor opinion as independent variables while timeliness as dependent variable.

The samples consist of 888 firms listed in Indonesian Stock Exchange (IDX) and sent the report on finance to Bapepam in the period years 2006-2008. 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 logistic regression at level significance 5%.

The result of this research provides evidence that profitability, firms size, operation of complexity, shareholder's dispersion, and reputation of public accountant have influence on by significance to timeliness of financial statement forwarding. However there is no evidence that liquidity, financial leverage, and auditor opinion have influence on timeliness of financial statement forwarding.

Key words: timeliness, financial statement, profitability, firms size, operation of complexity, shareholder's dispersion, and reputation of public accountant