

## **ABSTRACT**

### **ANALYSIS OF INTERNAL AND EXTERNAL FACTORS INFLUENCE TO TIMELINESS OF REAL ESTATE AND PROPERTY INDUSTRY LISTED ON INDONESIA STOCK EXCHANGE**

**By**

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The purpose of this research is to examine the company internal factors (Liquidity, Profitability, Leverage Ratio, Company Size, and Internal Auditor) and company external factor (external ownership) which are assessed to be statistically significant with Timeliness (Delay).

This research takes Real Estate and Property industry listed on Indonesia Stock Exchange (IDX) as research sample. The sample selected by applying purposive sampling results 21 real estate and property industries. Research period started at 2004 to 2008. The data analyzed by applying double linear regression method.

The research result shows that from internal and external factors tested (Liquidity, Profitability, Leverage Ratio, Company Size, Internal Auditor, and External Ownership), only internal factor influenced the Timeliness (Delay). Whereas Liquidity, Profitability, Company Size, Internal Auditor and External Ownership variable don't influence the Timeliness (Delay).

**Keyword:** Liquidity, Profitability, Leverage Ratio, Company Size, Internal Auditor, External Ownership, Timeliness (Delay).