

ABSTRACT

ANALYSIS OF FACTORS THAT AFFECT THE TIMELINESS SUBMISSION OF FINANCIAL REPORTS

By

ANDRIANI RUMAHORBO

This study aims to find empirical evidence on the factors that affect the timeliness of financial reports. As these factors are foreign ownership, operating complexity, audit committee size, and audit opinion as independent variable while timeliness as dependent variable.

This study was done at the manufacturing sector companies listed in Indonesia Stock Exchange 2009-2012. Sampling was performed with a purposive sampling method and acquired 30 companies that meet the criteria in the study so that the overall observation data amounted to 120 data. Testing of performed by using logistic regression analysis with a significance level of 5%.

The result showed that foreign ownership and committee audit size are significantly positive affect on timeliness. While operating complexity and audit opinion does not affect on timeliness.

Keyword: Timeliness, foreign ownership, operating complexity, audit committee size, and audit opinion.