

## **ABSTRACT**

### **FACTORS ANALYSIS THAT INFLUENCE INACCURATE TIME IN FINANCIAL REPORTING TO PUBLIK (At Manufacture Companies That List At BEI)**

by

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The research purpose is to prove empirically an influence of *leverage*, profitability, corporate size, and public property influences inaccurate time in reporting financial to publik. This research using manufacture factories which are listing on 2010-2012 of indonesia stock exchange (IDX). The research is using secondary data that obtained from [www.idx.co.id](http://www.idx.co.id), indonesian capital market directory (ICMD), and [www.duniainvestasi.co.id](http://www.duniainvestasi.co.id). Sampling technique that used on this research is purposive sampling. Where as the sample quantity on this research is about 15 corporates. Hypothesis testing is done by using multiple linear regression analysis.

The results of analysis showed that the *leverage* and public property turnover variable are no influence to the time in reporting financial to publik. Profitability risk variables is proved significantly to the time in reporting financial to publik. While corporate size variable is proved positive influence and not significantly to the time in reporting financial to publik. Be shared equally (*leverage*, profitability, corporate size, and public property) is significantly proved prediction ability from those variables toward dividend policy is about 15,9%. As showed from adjusted R square is about 15,9% and while the rest 84,1% be affected by another factors that are not contain on this research.

Keywords: inaccurate time, financial *Leverage*, profitability, corporate Size, and public property.