

## ABSTRACT

### FACTORS ANALYSIS THAT INFLUENCE INACCURATE TIME IN FINANCIAL REPORTING TO PUBLIC IN *food and beverage* COMPANY IN INDONESIA STOCK EXCHANGE

By

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The aimed of this research was to analyze whether variables like financial *leverage*, profitability and public property influences inaccurate time in reporting financial to public. This research used population *Food and Beverage Company* that registered in Indonesia Stock exchange on 2008-2010. Taking sample done by using *purposive sampling*. By that method got samples as many as 10 companies. This research used secondary data that got from publication of *Indonesian Capital Market Directory* (ICMD). Technique analyses was multiple linear regression and hypothesis test F-statistic to test influence as together with belief degree 5% and used t-statistic to test coefficiency partial regression. From this research got conclusion that: *leverage* variable was positive influence and significant toward reporting inaccurate time to public, profitability variable was positive influence and did not significant toward inaccurate time in reporting financial to public, public property variable was positive influence and did not significant toward reporting inaccurate time to public. Determination coefficient magnitude (Adjusted *R Square*) financial *leverage* was 0,177 higher than profitability and public property. It showed that financial *leverage* had good capability compared profitability and public property in influences inaccurate time in reporting financial to public as big as 17,70%.

Key Words: Financial *leverage*, profitability, public property, inaccurate time.