

ABSTARCT**FACTORS TO INFLUENCE TIMELINESS OF CORPORATE FINANCIAL REPORTING**

(Case Study Consumer Goods Industry in Indonesia Stock Exchange (IDX) in the period years 2010-2012)

By

FITRI SORAYA DIHARANI

The purpose of this research is to analyze factors that affect timeliness of financial statement forwarding. The examined factors of this research are structure of ownership managerial, return on investment (ROI), leverage, firms size, and reputation of public accountant as independent variables while timeliness as dependent variable. The sampel consist of 15 Consumer Goods Industry in Indonesia Stock Exchange (IDX) in the period years 2010-2012. 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 probit regression that uses statistical test equipment Eviews 7.

The result of this research provides evidence that return on investment (ROI), and reputation of public accountant have influence on by significance to timeliness of financial statement forwarding. However there is no evidence that structure of ownership managerial, leverage, and firms size have influence on timeliness of financial statement forwarding.

Key words: timeliness, financial statement, structure of ownership managerial, return on investment, leverage, firms size, and reputation of public accountant