

ABSTRACT

Timeliness is an activity that can be completed, or a result of production can be achieved, at the beginning of the set at the same time coordinating with the results of other products and maximize the time available for other activities. In accordance with a decree stating that the annual financial statements along with the auditor's report with unqualified opinion to be submitted to the office no later than the end of three months (ninety days) after the annual financial statements. From the number of 136 companies listed on the Stock Exchange there are only 60 companies that qualified sampling and timeliness, it is interesting to study because when viewed from the benefits of timely (timeliness) itself apart importance of the decision by the wearer, long time submission of financial reports are also important when seen from the side of compliance with applicable law and terms of cost efficiency in relation to penalties for late submission of financial statements

This study aims to determine how the influence of internal and external factors on the timeliness simultaneously and partially. The data used is secondary data, that the financial statements of 60 companies listed on the Stock Exchange for the period 2012-2013. The method used is descriptive method verification. To determine the effect of profitability, solvency, internal auditor, the size of the companies, public accounting firms to timeliness used statistical tests that Hosmer and Lemeshow's Goodness of Fit Test, Overall Model Fit Test, Omnibus of test models coefficient, variable in the equation by using SPSS.

The results showed that simultaneous profitability, solvency, internal auditors, company size, public accounting firms together have a significant influence on timeliness. Partially profitability, solvency, internal auditors, the size of the companies, public accounting firms do not have a significant influence on timeliness.

Keywords : Timeliness, Profitability, Solvency, Internal Auditor, Company Size, Public Accounting Firm