

ABSTRACT

One of the parameters most commonly used to measure the increase or decrease in the company's performance is profit. Profit increased from the previous period indicated that the performance of the company is in good condition and this could affect the company's stock price increases. Profitability is a ratio that measures a company's level of success in generating profits or earnings.

Enterprise telecommunications industry in the period 2010-2014 undergo downward trend in the amount of net income, but not in line with the accuracy of the disclosure of financial statements that occur each year. This shows the gap between the net profit decreased with fewer companies are late to the disclosure of financial statements. Related to this, there should be research on the factors that led the company in a more timely disclosure of financial statements. Through this research will be measured assessment of company size, profitability, leverage and liquidity of the accuracy of the disclosure of financial statements.

Methods of data collection using secondary data, the company's financial statements telecommunication industry listed in the Indonesia Stock Exchange (IDX) in the period 2010 to 2014 have been audited period. There are 6 companies that match the criteria sample. The data analysis technique used to test the hypothesis using panel data analysis. Data processing is performed by using Eviews version 8.0.

Results of this study showed that simultaneous independent variables firm size (Ln total assets), profitability (ROA), leverage (DER) and liquidity (CR) does not significantly influence the timeliness of disclosure of financial statements. Partially, only the profitability ratios significantly influence the dependent variable. Firm's size, leverage and liquidity partially no significant effect on the accuracy of the company's financial statement disclosure.

Based on this research, it was concluded that the company, especially financial managers more attention to the level of profitability (ROA) company.

Keywords: company size, profitability, leverage, liquidity, accuracy of financial statement disclosure, the telecommunications industry