

ABSTRACT

Gross profit rate of the companies in mine industry tends to be decline, it was not in line with the timeliness on financial disclosure in each year. That was an indication that there was a company which to be decline of gross profit rate but it so fast to timeliness on financial disclosure. It is necessary to do research related to factors that impact on timeliness on financial disclosure.

The objective of this research was to measure the timeliness disclosure on profitability (ROA), liquidity (CR), leverage (DER), and firm size (total active); and to test the positive influence of profitability (ROA), liquidity (CR), leverage (DER), and firm size (total active) based on the timeliness on financial disclosure.

Data were collected through secondary data of annual report in mine industry listed in Indonesian Stock Exchange (BEI) during periode of 2011 to 2014 and have to be audited. There are 18 companies that appropriate of characteristics sample. Analysis techniques used to solve these problems is the panel data analysis to test the hypothesis simultaneously. The data were analysed by using Eviews version 6.0.

The results indicated that profitability (ROA), likuidity (CR), leverage (DER), and firm size (total active) have significant effect simultaneously based on the timeliness on financial disclosure. Partially, profitability (ROA) and leverage (DER) have significant effect on the timeliness on financial disclosure, whereas likuidity (CR) and firm size (total active) do not have significant effect on the timeliness on financial disclosure.

The research suggested that the firm, specifically for financial manager should be focused on profitability (ROA) and leverage (DER) for financial disclosure in timeliness. And investor should be focused too on profitability (ROA) and leverage (DER) for decision making, where if the company has a high value of its that company leaning to timeliness on financial disclosure.

Keywords: profitability, liquidity, leverage, firm size, and timeliness of financial disclosure