ABSTRACT

The timeliness of financial reporting has been set by regulator 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. But still there are companies that do not submit financial statements on time.

This study aims to determine how the influence profitability, leverage, liquidity, and firm size on the timeliness disclosure of financial reporting simultaneously and partially. The data used is secondary data, that the financial statements of 34 real estate and property companies listed on the Indonesia Stock Exchange for the period 2011-2014.

The method used in this research is the analysis of panel data, t-test and F-test. Panel data is a combination of the time series and cross section data. Variables used in this study is the profitability, leverage, liquidity, and firm size as independent variable and timeliness disclosure of financial reporting as dependent variable with significance level 5%.

Based on test result using panel data regresi it can be concluded that simultaneously liquidity,leverage,profitability and firm size has a significant impact on the timeliness disclosure of financial reporting. Liquidity, leverage and profitability partially does not have a significant impact on the timeliness disclosure of financial reporting, while firm sizepartially have a significant impact on the timeliness disclosure of financial reporting.

Based on research results, timeliness disclosure of financial reporting can help the company if the company wants to get the desired value of capital adequacy. Because the market reaction on the timeliness disclosure of financial reporting determine the investor's decision.

Keyword: profitability, leverage, liquidity, firm size and timeliness