ABSTRACT

The research was based on the importance of reporting financial statements on a timely basis that has been laid out in the annex to the decision of the Chairman of Bapepam number: 40/BL/2007. In addition to these phenomena, the banking industry is one of the industry whose shares are highly sought after by local investors and foreign investors.

Liquidity the banking industry at the end of the semester I semester earlier than 2015 declines caused by the outflow of money. In the first banking performance 2015 having a bit of a decline. Banking intermediation function slightly weakened along with slowing domestic economic growth. Loan to Deposit ratio (LDR) banking decreased from 89.30% in semester II 2014 into 88,62%. ROA banking industry down from 2.85% in semester II 2014 be 2.29%. The decline of banking performance followed by increasing risk.

This research aims to know whether the profitability, liquidity, leverage, and firm size there are partial and simultaneous influence on the timeliness. This research classified the causal and quantitative research. The population is the banking company listed on BEI period 2011-2013.

Sample was determined by purposive sampling method, a total of twenty seventh companies. The secondary data were taken such as from financial report of companies started from 2011 until 2013. The technique of data analysis in this research using logistic regression. Timeliness as a dependent variable, profitability, liquidity, leverage, and firm size as independent variables. Data processing using SPSS 21.0.

The result provides evidence that profitability, liquidity, leverage, and firm size are partially there is no influence toward bond rating on banking companies listed on BEI period 2011-2013. profitability, liquidity, leverage, and firm size simultaneously there is an influence in timeliness.

Keywords: profitability, likuidity, leverage, firm size, and timeliness.