ABSTRACT

A well-prepared and timely financial report can provide a clear picture of the outcome or achievement, the level of profitability and the level of risk or level of health of an enterprise over a period of time. The information is used for decision making of various parties so it is important the morning of the company for this study aims to test the timeliness of financial reporting of the mining industry. Testing timeliness in this study using dummy variables.

This study aims to examine the influence of Profitability, Firm Size, Financial Distress to Timeliness of Financial Reporting at mining firm listed on Indonesia Stock Exchange (IDX) in the period 2011-2015. The data used in this study was obtained from financial statement data.

The population in this study are the mining firm listed on the Stock Exchange. Sample selection technique used is purposive sampling and acquired 29 commercial banks with the 2011-2015 study period. Methods of data analysis in this research is logistic regression analysis using SPSS software version 20.

The results showed that simultaneous Return On Equity (ROE), Firm Size, Current Ratio (CR) have a significant effect on Timeliness of Financial Reporting. While partially, ROE significant positive effect on Timeliness of Financial Reporting , Firm Size has no effect on Timeliness of Financial Reporting and CR have a significant positive effect on Timeliness of Financial Reporting.

Based on these results, then if the mining firm wanting to improve their sustainability ratio, the firm needs to increase the ROE and CR.

***Keywords**: Return On Equity (ROE), Firm Size, Current Ratio (CR) , Timeliness*