

ABSTRACT

There are companies in the sub-sectors of food and beverages has decreased or increased levels of net income from the years of 2011-2015, it is inversely related with timeliness in presenting the financial report. It became the main focus for the study because there is a mismatch between the phenomena, which generally the increasing net income of the company, the more timely the company presents its financial statements and vice versa.

This research aims to determine how the effect of liquidity, leverage and size of the company's against financial statement presentation timeliness of food and beverage companies listed on the Indonesia Stock Exchange period 2011-2015 partially and simultaneously.

Data were collected through secondary data of annual report in food and beverages listed in Indonesian Stock Exchange (BEI) during period of 2011 to 2014 and have to be audited. There are 12 companies that appropriate of characteristics sample. Data analysis techniques used in this research is data panel regression. Data processing is done using Eviews version 7.0.

The results of this study showed that simultaneous liquidity (CR), leverage (DER), and the size of the company (total assets) did not significantly affect the timeliness of financial statement presentation. Partially, liquidity (CR) and leverage (DER) have negative effect but not significant, while the size of the company (total assets) has positive effect but not significant on the timeliness presentation of financial statements.

Keywords: liquidity, leverage, firm size, and timeliness of financial statements