

Abstract

Timeliness of financial statement is an important component to present the information needed to the parties in need such as investors and management to make decision. This study aims to examine the timelines of financial reporting in the mining sector. The timeliness test in this study using dummy variables.

This study aims to examine the influence of profitability ratio, gearing ratio, and liquidity ratio to timeliness of financial statement at mining companies listed in Indonesia Stock Exchange (IDX) 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 in the Stock Exchange. Sample selection technique used is purposive sampling and acquired 30 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 of this study indicate that simultaneously the profitability ratio, gearing ratio, and liquidity ratio to the timeliness of financial statement. While partially profitability ratio using return on asset have a significant positive effect on the timeliness of financial statement, gearing ratio partially has no significant effect on the timeliness of financial statement, and variable of liquidity ratio using current ratio partially have a significant positive to the timeliness of financial statement.

Based on this result, if the mining firm wanting to improve their sustainability ratio, the firm to increase the ROA and CR.

Keywords: *Timeliness, profitability ratio, gearing ratio, liquidity ratio.*