ABSTRACT

Timeliness of financial reporting is an important characteristic of financial report. A well prepared and timely financial report can provide a clear picture of level of health of an enterprise. 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,Liquidity,and Leverage to Timeliness of Financial Reporting at mining firm listed on Indonesia Stock Exchange (IDX) in the period 2012-2016. 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 32 commercial banks with the 2012-2016 study period. Methods of data analysis in this research is logistic regression analysis using SPSS software version 22.

The results showed that simultaneous Profitability Liquidity and Leverage have a significant effect on Timeliness of Financial Reporting. While partially, Profitability is significant positive effect on Timeliness of Financial Reporting , Liquidity and Leverage have no effect on Timeliness of Financial Reporting.

Keywords*: Timeliness, Profitability, Liquidity, Leverage*