

ABSTRACT

Timeliness of financial reporting can reflect a disciplined corporate image, commitment and also a company that can embrace all employees so they can work well in their respective fields. Because timely financial reports and in accordance with existing regulatory rules will be useful information for decision makers such as investors, lenders, suppliers and other interested parties. This study aims to examine the timeliness of financial reporting of property sector and real estate. The timeliness test in this study used dummy variable.

This study aims to examine the effect of profitability, firm size, and leverage on the timeliness of financial reporting in the property and real estate companies listed on the Indonesia Stock Exchange (BEI) for the period 2013-2016. The data used in this research is obtained from financial statement data.

Population in this research is property and real estate company listed on BEI. Sample selection technique used purposive sampling and obtained 47 companies with research period in 2013-2016. Data analysis method in this research is logistic regression analysis by using SPSS software version 23.

The results show that simultaneously profitability, firm size, and leverage have a significant effect on the timeliness of financial reporting. While partially, the variable return on assets have a significant influence with the negative direction to the timeliness of financial reporting, firm size variables have no significant effect on the timeliness of financial reporting. While the variable debt to equity ratio has a significant positive on the timeliness of financial reporting.

Keywords: *Timeliness, Profitability, Firm Size, Leverage*