

ABSTRACT

The financial statements describe the financial condition and results of a company's business at a certain time or a certain period of time. The financial statements are very awaited by users of financial reports from both external and internal companies. In accordance with its objectives, financial statements provide useful financial information to assist economic decision-making. So the financial statements as an information will be useful if published on time.

The purpose of this study is to analyze the influence of profitability, firm size, the structure of public ownership, and the audit opinion on the timeliness of financial reports of companies sectors of Infrastructure, Utilities & Transportation listed on the Indonesia Stock Exchange (IDX) period 2012 to 2016 either partially or simultaneously. This research used secondary data and the data obtained from the company's annual financial statements published by the BEI.

The population in this study is the companies sectors infrastructure, utilities and transportation are listed on the Indonesian Stock Exchange period 2012 to 2016. The sampling method on this research is purposive sampling and obtained 36 companies in infrastructure, utilities and transportation are listed on the Indonesian Stock Exchange from 2012 to 2016. Data analysis method in this research is the logistic regression analysis using software SPSS 23.0 version.

Results showed that Simultaneously, profitability, firm size, public ownership structure and the audit opinion have a significant influence on the timeliness of financial reports. Partially, Profitability that measured by Return on Assets (ROA) and public ownership structure, that measured by the percentage of public stocks have a negative but not significant effect on timeliness of financial reports. Firm size that measured by Ln to Total Assets and audit opinion that measured using a dummy variable have a positive and significant effect on the timeliness of financial reports.

Based on these results of this study, for companies sector infrastructure, utilities and transport that want to improve the timeliness of financial reports then can maintain or increase the total value of owned assets and maintain or obtain an unqualified audit opinion for a company that has not received an unqualified audit opinion.

Keywords : *Profitability, Firm Size, Public Ownership Structure, Audit Opinion, Timeliness*