

ABSTRACT

Financial statements are accounting information that is used for decision making for its users. Therefore, financial reports need to be submitted in a timely manner.

This study aims to determine the simultaneous or partial effect of profitability, liquidity, firm size, and audit quality on the timeliness of financial report submission.

The object of this research is the consumer goods sector companies listed on the Indonesia Stock Exchange in 2015-2019. The sampling technique used is purposive sampling. The number of samples obtained by 35 companies or 175 data. The analysis technique itself uses logistic regression analysis.

The results showed that the independent variables of profitability, liquidity, firm size, and audit quality simultaneously affect the timeliness of financial report submission. However, partially there is no effect.

For further researchers it is recommended to use other research variables or more varied because in this study only 5.3% which can explain the dependent variable on the timeliness of financial statement submission, while the rest (94.7%) can be explained by other variables outside this research.

Keywords: Timeliness, Profitability, Liquidity, Company Size, and Audit Quality.