

ABSTRACT

Financial statements describe the results of a company's financial performance in a certain period and show how the company's management carries out their management responsibilities. The financial statements in it have information that is very useful for users of financial statements, both internal and external. Thus, companies are required to submit their financial reports in a timely manner so that the information contained therein is not lost in its benefits.

This study was conducted with the aim of knowing the effect of company size, institutional ownership, financial difficulties and the application of IFRS on the timeliness of submitting financial reports to mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2017 to 2020, either partially or simultaneously. This study uses secondary data with data derived from the company's annual financial statements through the company's official website.

The population of this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2017 to 2020. The sampling technique in this research is purposive sampling technique and obtained 35 research samples with a research period of 4 years. The analytical method used in this study is logistic regression analysis using SPSS 25 software.

The results of this study indicate that the size of the company, institutional ownership, financial difficulties and the implementation of IFRS simultaneously affect the timeliness of submitting financial statements. Partially, company size and institutional ownership have a positive effect on the timeliness of submitting financial reports and the application of IFRS has a negative effect on the timeliness of submitting financial reports. While, financial difficulties do not affect the timeliness of submitting financial statements.

Keywords: *Timeliness of financial report submission, company size, institutional ownership, financial difficulties, IFRS implementation.*