

TIMELINESS OF FINANCIAL REPORTING IN INDONESIA
(Empirical Study of Companies Listed in Indonesia Stock Exchange
for Period 2010-2012)

THESIS

Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Ekonomi (S1) in Accounting Program Faculty of Economics
Universitas Atma Jaya Yogyakarta



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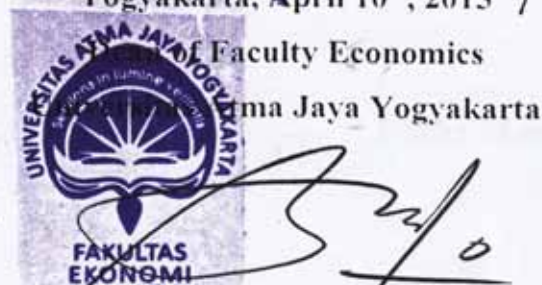
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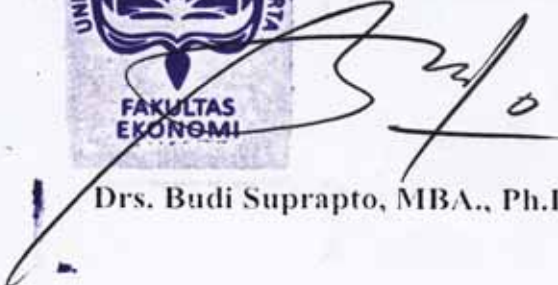
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references.

Yogyakarta, March 13th, 2015



Priska Marina Nimas Ayu Sarinastiti



Fear Not, For I AM With You

- Isaiah 41:10

Fear is stupid, so are regrets

- Marilyn

Monroe

*This thesis is dedicated
to the greatest love of my life
my family*

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Abstract

The purpose of this research is to analyze factors that affect the timeliness of Indonesian public companies' financial reporting. The examined factors in this research are profitability, leverage, liquidity, company size, and audit opinion as the independent variables, while timeliness of financial reporting as the dependent variable.

The sample consists of 314 companies listed in Indonesian Stock Exchange in the period of 2010-2012, thus in total 942 samples were examined. The data used in this research was secondary data and selected by purposive sampling method.

Logistic regression with significance level of 5% was used as the analysis tool. The results show that profitability and audit opinion affect the timeliness of financial reporting significantly. However, there is no evidence that leverage, liquidity, and company size have influence on the timeliness of financial reporting.

Keywords: timeliness, financial reporting, profitability, leverage, liquidity, company size, audit opinion.