

*Undergraduate Thesis
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***ANALYSIS THE FACTORS AFFECTING TIMELINESS OF CORPORATE
FINANCIAL REPORTING BY LISTED AT INDONESIA STOCK
EXCHANGE***

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Abstract

This research investigate factors affecting timeliness of annual corporate financial reporting in Indonesia. The object of this research is a company listed on Indonesia Stock Exchange (BEI) in 2012-2017. The variable used in this research are company size, company profitability, company age, leverage, audit committee independent, member of audit committee, audit committee experience, auditor type, audit report, auditor rotation and audit opinion as variable independent.

The sample of this research includes 335 company on BEI with 1.675 data. Data obtained from BEI for period 2012-2017 and selected using purposive sampling method. The research used panel-regression test to examine this research hypotheses.

This research found the average time of company at BEI needs 120 days for issuing financial report. Variable company age and audit report have significant positive impact on timeliness of financial reporting. Audit committee independent and member of audit committee have significant negative impact on timeliness. However variable company size, company profitability, audit committee experience, auditor type, auditor rotation and audit opinion have no effect significant on timeliness of financial report.

Keywords: *timeliness, financial report, company size, company profitability, company age, leverage, audit committee independent, member of audit committee, audit committee experience, auditor type, audit report, auditor rotation, audit opinion*