

FACTORS INFLUENCING TIMELINESS OF FINANCIAL REPORTING OR THE MAUFACTURE FIRM LISTED IN INDONESIA STOCK EXCHANGE

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ABSTRACT

This research aims to know empirical evidence as for factors influencing timeliness of financial reporting or the manufacture firm listed in Indonesia Stock Exchange. The factors to be analysed in this research namely debt to equity ratio, profitability (ROA), ownership structure, quality of auditor (KAP), and auditor change.

Sample of this research is 375 manufacture firms listed in Indonesia Stock Exchange period 2007-2009 that selected by using purposive sampling method. Technique of analysis for examining the hipótesis was logistic regresión at level significance 5%.

Result of this research identify that debt to equity (DER), profitability (ROA) and ownership structure significantly affect timeliness of financial reporting of the firm, whereas, quality of auditor (KAP), and auditor change not have an affect to timeliness of financial reporting of the firm listed in Indonesia Stock Exchange.

Key words : timeliness, debt to equity ratio (DER), profitability, ownership structure, quality of auditor (KAP), and auditor change.