

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI  
KETEPATAN WAKTU PENYAMPAIAN LAPORAN  
KEUANGAN SERTA DAMPAK ASIMETRI INFORMASI  
PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR  
DI BURSA EFEK INDONESIA**

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**ABSTRACT**

*This study aims to analyze the factors that affect the timeliness of financial reporting and the impact of asymmetry on the manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period 2008-2010. Factors tested in this study namely profitability (ROA), liquidity (CR), leverage keuangan (DER), firm size (TA), a public accounting firm's reputation (KAP), the auditor opinion (OA), and asymmetry of information.*

*Samples from this study using 171 manufacturing companies listed on the Indonesia Stock Exchange (IDX) and submit financial statements to Bapepam in the period 2008-2010. The data used in this study is secondary data and sample selection by using simple random sampling method. These factors were then tested using logistic regression and dummy regression at a significance level of 5%.*

*The study identified that the model of a company's profitability and size significantly affect the timeliness of financial reporting, while the liquidity, financial leverage, public accounting firm's reputation, and auditor's opinion has no effect on the timeliness of financial reporting and information asymmetry model 2 does not affect the timely submission of financial reports on manufacturing companies listed on the Indonesia Stock Exchange (IDX).*

*Key words: profitability, liquidity, financial leverage, firm size, the reputation of public accounting firms, auditors opinion, timeliness, and information asymmetry.*