

**ANALYSIS OF FACTORS THAT AFFECT THE TIMELINESS  
OF FINANCIAL REPORTING  
( IN BANKING COMPANIES ON IDX)**

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***ABSTRACT***

*This research was about analyze factors that affect timeliness offinancial reporting in banking companies on Indonesia Stock Exchange (IDX). The examined factors of this research are age of firm, reputation of public accountant, and auditor opinion as independent variables while timeliness as dependent variable.*

*The samples consist of 25 banking firms listed in Indonesian Stock Exchange (IDX) and sent the report on finance to Bapepam in the period years 2007-2010. The data that was used in this research was the secondary data and selected by using purposive sampling method. The analysis implement that was used was the analysis of logistic regression at level significance 5%.*

*The result of this research provides evidence that age of firm and auditor opinion have influence on by significance to timeliness of financial statement forwarding. However there is no evidence that reputation of public accountant have influence on timeliness of financial statement .*

*Key words: timeliness, financial statement, age of firm, reputation of public accountant, and auditors opinion.*