

**ANALYSIS OF FACTORS AFFECTING THE TIMELY SUBMISSION OF  
FINANCIAL REPORT (EMPIRICAL STUDY  
THE BANKING COMPANIES LISTED IN BEI  
PERIOD 2008 - 2011)**

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**ABSTRACT**

*The purpose of this research is to analyze factors that affect timeliness of the Indonesian public company's financial statement forwarding. The examined factors of this research are profitability, liquidity, Shareholder's Dispersion, accountant opinion, Public accounting firm's reputation, total Asset, age firms and financial leverage as independent variables while timeliness as dependent variable.*

*The samples consist of 29 banking firms listed in Indonesian Stock Exchange (IDX) and sent the report on finance to Bapepam in the period years 2008-2011. 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 accountant opinion have influence on by significance to timeliness of financial statement forwarding. However there is no evidence that profitability, liquidity, Shareholder's Dispersion, Public accounting firm's reputation, total Asset, age firms and financial leverage have influence on timeliness of financial statement forwarding.*

*Key words: timeliness, financial statement, profitability, liquidity, Shareholder's Dispersion, accountant opinion, Public accounting firm's reputation, total Asset, age and financial leverage*