ABSTRACT


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Keywords: Profitability, Liquidity, Financial Leverage, Company Size, Public Ownership, KAP Reputation, and Timeliness

Timeliness is one of the important factors in presenting a company’s relevant information / financial statements. This study aims to determine the influence of profitability, liquidity, financial leverage, company size, public ownership, and KAP (Public Accounting Office) reputation on the timeliness of the company financial statement reporting.

The population of this study consists of seven insurance companies listed on the Indonesian Stock Exchange (BEI) in 2007-2014. The data used in this study is secondary data in form of annual financial statements of insurance companies listed on the Indonesian Stock Exchange (BEI). The data analysis technique is logistic regression at a significance level of 5%.

The results of feasibility test indicate that the regression model is adequate for further analysis. The overall model test also shows that the model fits to the data and the variability of the dependent variable can be explained by the independent variable by 40%. The result of the regression coefficient of one-tailed hypothesis indicates that liquidity, company size, and KAP reputation positively influence the timeliness of company financial statement reporting. Whereas, profitability, financial leverage, and public ownership do not positively influence the timeliness of company financial statement reporting.