

ABSTRACT

Sherly Pratiwi Irawan, Effect of Profitability, Leverage, size of the Company and Auditor Opinion Against Submission Timeliness of Financial Statements, (under the guidance of Mrs. Mutiara Maimunah, SE, Si, Ak)

This study aims to examine the effect of profitability, leverage, firm size and auditor opinion on timeliness of financial statements. The population of this study were manufacturing company listed on the Indonesia Stock Exchange. Samples determined by using purposive sampling method. The samples obtained were as much 168 companies. Testing the hypothesis using logistic regression analysis method with the help of SPSS ver. 17.0. The test results showed that the first hypothesis (H1) which states that the profitability effect on the timeliness of financial statements, is acceptable. The second hypothesis (H2) stated that the leverage effect on the timeliness of financial statements, declined. The third hypothesis (H3) states that firm size effect the timeliness of financial statements, declined. The fourth hypothesis (H4), which states that the auditor opinion effect the timeliness of financial statements, declined.

Keywords : Timeliness of financial statements, profitability, leverage, firm size and auditor's opinion.