SUMMARY

The Financial report is a form of corporate responsibility to various parties who have an interest on it, such as investors, employees, lenders, customers, government, and society. The financial report of a company would have benefits if it is submitted accurately and on time to the users in order to decision-making. The purpose of this study is to analyze factors that might affect the financial reporting timeliness. Some of factors used in this research are profitability, liquidity, audit report lag, and leverage.

This research was conducted on mining companies listed in Indonesia Stock Exchange (IDX) period of 2011-2015. The method of sample selection (sampling) used purposive sampling, then this research obtained 135 companies. Source of this research data obtained from www.idx.co.id. Data analysis techniques used are descriptive statistics and logistic regression analysis. Data of this research are processed using SPSS 22.

Research result showed that profitability does not significantly affect the financial reporting timeliness (0,407 > 0,05), liquidity does not significantly affect the financial reporting timeliness (0,593 > 0,05), audit report lag significantly affect the financial reporting timeliness (0,000 > 0,05), leverage does not significantly affect the financial reporting timeliness (0,762 > 0,05).

It can be concluded that profitability, liquidity, and leverage do not significantly affect the financial reporting timeliness. However, audit report lag significantly affect the financial reporting timeliness.

Keyword: Financial Reporting Timeliness, Financial Report, Profitability, Liquidity, Audit Report Lag, Leverage, Compliance Theory, Agency Theory