

## ABSTRACT

*The purpose of this research is to analyze factors that affect timeliness of the Indonesian manufacturing company's financial statement forwarding. The examined factors of this research are leverage, profitability, firms size, reputation of public accountant, public ownership and firms age as independent variables while timeliness as dependent variable.*

*The samples consist of 61 firms listed in Indonesian Stock Exchange (IDX) and sent the report on finance to Bapepam in the period years 2011-2013. 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 profitability, firms size, and public ownership accountant have influence on by significance to timeliness of financial statement forwarding. However there is no evidence that leverage, reputation of public accountant and firm age have influence on timeliness of financial statement forwarding.*

*Keywords: Timeliness, financial statement, leverage, profitability, firms size, reputation of public accountant, public ownership, firm age.*