

ABSTRACT

The purpose of this research is to analyze factors that affect timeliness of the mining company in Indonesia Stock Exchange. The examined factors of this research are reputation of public accountant, auditor opinion, liquidity, firms size, and Managerial ownership as independent variables while timeliness as dependent variable.

Object of research is a mining company in Indonesia Stock Exchange 2008-2012 period. Total observations used in the study as much as 90 samples were selected by purposive sampling technique. Source data obtained from the IDX website in the form of secondary data. Techniques of data analysis using multiple regression at level significance 5%.

The results show that liquidity affect the timeliness of financial reporting. Meanwhile, reputation of public accountant, auditor opinion, firms size, and Managerial ownership does not affect the timeliness of financial reporting.

Key words: timeliness, are reputation of public accountant, auditor opinion, liquidity, firms size, and Managerial ownership