

ABSTRACT

Submission of the Financial Report to the public is routine obligation that must be done for companies that have been listed on the Indonesia Stock Exchange. The purposes of financial report made is as the responsibility of the management for business activities which was held in their company and provide benefit for users financial report to economic decision-making in the future. Financial statements must be delivered on time in accordance with applicable regulations. The benefits of the information contained in the report will be reduced if it was not just in time.

This research aims to analyze the factors that affects timeliness delivery of financial reports on transportation company listed on the Indonesia Stock Exchange on period 2011 - 2015. Variables used in this research is the dependent variable of timeliness in the delivery of financial statements and independent variables of profitability, firm size and auditor switching.

This study belonging to the type of descriptive verification research is causal. This study uses the population of companies listed on the Indonesia Stock Exchange and classified using purposive sampling to get 9 companies in the transportation sub-sector. The method of analysis of this study using logistic regression. Data used using secondary data .

The result of this study indicate that profitability, firm size and auditor switching simultaneously have effect on timeliness of financial report submission. With R^2 value of 34% explained that the contribution of independent variable to the dependent variable is low. The result of study explains that profitability, firm size and auditors switching have no significant effect on the timeliness of financial report submission in partial research.

Based on the research, to avoid delayed in submission of financial statements, the companies should see some aspects that can give the direct effect for financial stability company. The companies must be careful in determining factor who impede in delivery of financial report. The companies that have been mentioned in the stock exchange indoonesia should be able to observe rules that has been set. To investors should consider financial condition of the companies carefully by means of saw more than one period of financial reports. Besides investors should also be carefully see what happened around companies to trigger losers. Thus investors can know the development of the company and be careful when want to take investment decision

Keyword : Profitability, Firm Size, Auditor Switching, Timeliness