

**FACTORS INFLUENCING TIMELINESS OF
FINANCIAL STATEMENT PUBLICATION
(Empirical Study at Company Listed in
Jakarta Stock Exchange Period 2004-2006)**

ABSTRACT

This research aims is to know factors influencing timeliness of financial statement publication. Bapepam as a regulator of capital market stated Bapepam Decision Number KEP-36/PM/2003 specifying the deadline of financial statement publication from 120 day become 90 day.

The amount of sample research is 879 from 293 firms that listed in Jakarta Stock Exchange period 2004-2006 which selected by using purposive sampling method. Method used in data analysis was logistic regression.

The results of this research show that variable profitability (ROA), liquidity (CR), shareholder's dispersion (KP), and reputation of public accountant firm (KAP) have a positive influence to timeliness of financial statement publication. While variable of financial leverage (DER), firms size (TA) and auditor opinion (OA) are not proved influencing the timeliness of financial statement publication.

Keywords: Timeliness, Financial Statement, Bapepam