

**FAKTOR-FAKTOR YANG MEMPENGARUHI KETEPATAN
PENYAMPAIAN LAPORAN KEUANGAN PERUSAHAAN**

**DIAJUKAN UNTUK MEMENUHI SEBAGIAN
PERSYARATAN
DALAM MEMPEROLEH GELAR SARJANA EKONOMI
PROGRAM STUDI AKUNTANSI**



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ABSTRACT

UNDERGRADUTE THESIS BACHELOR DEGREE OF ECONOMICS

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TITLE:

The Determinants of The Timeliness of Financial Statement Forwarding (An Empirical Investigation of Indonesian Manufacturing Sector for Year 2008)

CONTENT:

This research aims is to investigate the determinants which influencing the timeliness of financial statement forwarding of Indonesian manufacturing sector. Those determinants are solvability, profitability, liquidity, public ownership, and firm size.

This research samples is 105 manufacturing firms listed in Indonesian Stock Exchange for the year 2008 which selected by using purposive sampling method and the method used in data analyzing is logistic regression.

The results of this research are while the solvability, profitability, and liquidity do not affect the timeliness of financial statement forwarding, the public ownership and firm size do so.

The suggestion from this study for the next research are the independent variable can be measured in term of days so that the average delay of sample firm can be known more precisely. Beside, the profitability variables can be measured by using the different proxies (e.g.: using Returns on Sales in terms of gross margin, operating margin, and profit margin).

Keywords: the timeliness of financial statement forwarding, financial ratios, public ownership, and firm size.

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