# *ABSTRACT*

Philipus Ramses / 31140487 / 2019 / *Effect of Profitability, Solvency, Company Size and Audit Opinion on Timeliness at Manufacturing Companies Listed in Indonesia Stock Exchange in the Period of 2014-2017*/ *Advisor* : Prima Apriwenni, S.E., Ak., M.M., M.Ak.

*The purpose of financial reporting is to provide information regarding the financial position, performance, and changes in the financial position of an entity that is beneficial to a large number of users in economic decision-making. Timeliness is an important component that can improve the quality of financial information. Financial information is timely if the information is available to decision-makers before losing capacity to influence decisions.. The purpose of this study is to test whether profitability, solvency, firm size, and audit opinion affect the timeliness in manufacturing companies listed on Indonesia Stock Exchange in 2014-2017.*

*The theory in this research uses agency theory and signal theory. The agency theory implies a relationship between agents and principals with different interests. Signal theory explains how the agent conveys signals of success or failure that the firm gains to the principal. Timeliness in this study is included in the category of total lag which is the interval of the number of days between the date of the end of year financial statements until the date of receipt of the report published on the exchange. There are several factors affecting timeliness including profitability, solvency, firm size, and audit opinion.*

*The object of this research is 50 Manufacturing companies listed on Indonesia Stock Exchange in 2014-2017. Sampling technique used is Non-Probability Sampling technique, using purposive sampling method. Analytical methods used are descriptive straticistic test, coefficient equality test, classical assumption test, and multiple linear regression analysis.*

*The result of this research shows the return on asset variable with the sig. t of 0,0395* *and its beta coefficient is negative. Then for the variable debt to equity ratio, the value of sig. t of 0,085 and its beta coefficient is positive. Next to the firm size variable sig. t value of 0,0285* *and the beta coefficient is negative. For audit opinion variable sig. t value t its 0,0015* *and its beta coefficient is negative.*

*The conclusion of this research indicates that profitability has a negative effect on timeliness. solvency have no effect on timeliness. While firm size has a negative effect on timeliness and audit opinion has a negative effect on timeliness.*

*Keywords: timeliness, profitability, solvency, firm size, audit opinion*