# **ABSTRACT**

Vieliana / 32140127 / 2019 / Factors that influence timeliness in basic and chemical industry companies (Case study on the IDX in basic and chemical industry companies for the period 2014-2017) / Advisor : Drs Ari Hadi Prasetyo, M.M., M.Ak.,

Timeliness is needed in delivering financial statements, because the more timely the financial statements are conveyed, the more information presented in the financial statements the more relevant the information is in decision making. If there are undue delays in reporting, the information generated will lose its relevance. However, there are still many public companies that are late in submitting their financial statements. The purpose of this study is to examine whether company size, solvency, complexity of company operations, Reputation of Public Accounting Firm, and auditor opinion influence timeliness in basic and chemical industry companies listed on the Indonesia Stock Exchange in the period 2014-2017.

The theory in this study uses agency theory and signal theory. Agency theory explains how relationships arise from contracts held between principals and agents in running the company and conflicts that can arise from information asymmetry between principals and agents. Signal theory explains how companies convey signals in the form of good news or bad news to external parties. Timeliness in this study belongs to the category of total lag which is the interval of the number of days between the date of financial statements at the end of the year until the date of receipt of the report published on the stock exchange. There are several factors that influence timeliness including company size, solvency, complexity of the company's operations, Reputation of Public Accounting Firm, and Audit Opinion.

The object of this study were 22 basic and chemical industry companies listed on the Stock Exchange in the period 2014-2017. The sampling technique used is the Non-Probability Sampling technique, using a purposive sampling method. The analytical method used is descriptive statistical test, mode test, coefficient similarity test, classic assumption test, and multiple linear regression analysis.

The results of the first hypothesis research with company size show the value of sig. t. one tailed 0.001 and the beta coefficient is negative. The results of the second hypothesis study with solvability variables show the value of sig. t. one tailed 0.443 and the beta coefficient is positive. The results of the third hypothesis research with variable operational complexity of the company show the value of sig. t. one tailed at 0.0865 and the beta coefficient is positive. The results of the fourth hypothesis study with the reputation variable of a public accounting firm show the results of the sig value. t. one tailed for 0.006 and the beta coefficient is positive. The results of the fifth hypothesis with the audit opinion variable show the results of the sig. t. one tailed 0.48 and the beta coefficient is positive.

The conclusion of this study shows that the size of the company proved to have a negative effect on the timeliness, of the reputation of the public accounting firm proved to have a positive effect on timeliness. solvency, the complexity of the company's operations, and audit opinions are not proven to h ave an effect on timeliness.

Key words : *Timeliness,* Company size, Solvability, Company Operational Complexity, KAP Reputation, Auditor Opinion