

ABSTRACT

This study aims to analyze the influence of corporate performances and reporting complexity on timeliness of financial statements by adding control variables are firm size in companies listed on the Indonesian Stock Exchange (BEI). The subject in this study was financial statements. In this study, sample of 183 corporate financial statements were selected using purposive sampling. Analysis tool used in this study is the Multiple Linear Regression Analysis.

Based on the analysis that have been made results are profitability, and complexity of operations company affect on timeliness of financial statements. variable leverage, financial instruments, hedge activities, and goodwill didn't affect on the timeliness of financial statements.

Keywords: Timeliness, Profitability, Leverage, Financial Instruments, Hedge Activities, Goodwill, and Complexity of Operations

