

ABSTRACTION

THE EFFECT OF PROFITABILITY, KAP SIZE AND SIZE OF THE COMPANY TO TIMELY SUBMISSION OF FINANCIAL STATEMENTS IN THE MINING INDUSTRY IN INDONESIA STOCK EXCHANGE PERIOD 2013-2015.

Abdhul Kohar influence profitability, Kap size, and size of the Company's financial reporting Timeliness in the Mining Industry in Indonesia Stock Exchange period 2013-20115 guided by Sri Handayani SE, Mak. MM.

This study aims to find empirical evidence about the factors that affect accuracy when submitting financial statements Mining Industry listed in the Indonesia Stock Exchange. Factors factors tested in this study, namely profitability, Kap Size and Company Size

Samples from this study using consistent 99 Mining industry listed in Indonesia Stock Exchange year period from 2013 to 2015 were taken using saturated sample. These factors were then tested using multiple linear Regersi at a significance level of 5 percent.

The results of the study identified that the size of the KAP significantly affect the timely submission of financial statements, while the size of the Company's profitability and no significant effect on the timely submission of financial statements Mining industry listed in Indonesia Stock Exchange.

Keywords: Timeliness (timeliness), Profitability, Firm Size, and Firm Size.