

ABSTRACT

YOHANA NATASIA. The Influence of Company Size, Debt to Equity Ratio (DER), and Company Age Against the Timeliness of Submission of Financial Statements (Study in the Trading Company of the Wholesale Goods Trade Sub Sector Registered on the Indonesia Stock Exchange (BEI) for the 2013-2017 Period. (Guided by Ms. Sri Handayani SE, MM, M.Ak, CPMA).

This study aims to analyze the effect of firm size, debt to equity ratio (der), and age of the company on the timeliness of the submission of financial statements (studies on trading companies in the large trade sub-sector of production goods listed on the Indonesian stock exchange for the 2013-2017 period. financial reporting time is one of the characteristics that are important for financial statements and must be fulfilled so that the financial statements presented relevant to decision makers, financial reports are reported in a timely manner will reduce the risk of incompatibility of interpretation of the information presented.

Timeliness of the submission of financial statements is measured by dummy variables, where category 1 for companies is on time and category 0 for companies that are not on time. The data used is sourced from secondary data in the form of annual financial report data that has been audited on a large goods trading company listed on the Indonesia Stock Exchange for 5 years, namely 2013-2017. This study uses Purposive Sampling technique, which is a method of determining non-random samples where data collection is based on certain criteria or personal considerations alone, as well as 94 data used. Data analysis techniques in this study used binnary logistic regression analysis, descriptive statistical test, omnibus test, Wald test, and Nagelkerke determination coefficient R².

The test results show that there is a significant simultaneous influence of Company Size, Debt to Equity Ratio (DER), and Company Age on the Timeliness of Financial Report Submission. There is a significant partial effect of the Company's Age on the Timeliness of Submission of Financial Statements. There is no significant partial effect of the Company's Size on the Timeliness of Submission of Financial Statements. There is no significant effect in partial Debt to Equity Ratio (DER) on the Timeliness of Submission of Financial Statements.

Keywords: Company Size, Debt to Equity Ratio (DER), and Company Age