## Abstract

Timeliness of financial statement is an important component to present the information needed tp the parties in need such as investors and management to make decision. This study aims to examine the timelines of financial reporting in the mining sector. The timeliness test in this study using dummy variables.

This study aims to examine the influence of profitability ratio, gearing ratio, and luquidity ratio to timeliness of financial statement at mining companies listed in Indonesia Stock Exchange (IDX) period 2011-2015. The data used in ths study was obtaines from financial statement data.

The population in this study are the mining firm listed in the Stock Exchange. Sample selection tehnique used is purposive sampling and acquired 30 commercial bnks with the 2011-2015 study period. Methods of data analysis in this research is logistic regression analysis using SPSS software version 20.

The results of this study indicate that simultaneously the profitability ratio, gearing ratio, and liquidity ratio to the timeliness of financial statement. While partially profitability ratio using return on asset have a significant positive effect on the timeliness of financial statement, gearing ratio partially has no sifnificant effect on the timeliness of financial statement, and variable of liqudity ratio using current ratioby partially have a significant possitive to the timeliness of financial statement.

Based on thes result, the if the mining firm wanting to improve their sustainability ratio, the firm to increase the ROA and CR.

Keywords: Timeliness, profitability ratio, gearing ratio, liquidity ratio.