

ABSTRACT

Financial statements are the most important thing to be presented by a company, and these financial reports will be used as proof of accountability to convey information about company activities. Companies that submit their financial reports on time are critical to maintaining the company's reputation. Companies that are able to publish their financial reports on time tend to have good financial performance, which will form a good image for the company.

The purpose of this research is to determine the impact of company size, leverage, and audit opinion on the timeliness of financial reporting in non-primary consumer goods (consumer cyclical) companies listed on the Indonesia Stock Exchange between 2018 and 2021.

This study uses secondary data obtained from the company's annual report published on the official website of the Indonesia Stock Exchange and the company's official website. This study's population is non-primary consumer goods (consumer cyclical) listed on the Indonesia Stock Exchange between 2018 and 2021. This study used a purposive sampling technique and produced 24 companies with 96 research records. The descriptive analysis method and logistic regression analysis are used because they are the most appropriate data analysis methods for testing quantitative data in this study.

This study shows that firm size has a positive effect on timeliness, this is because large-scale companies with large assets will become a public concern so that companies will submit financial reports in a timely manner. on variables leverage has a negative effect on timeliness, because leverage illustrated by financial risk. If the financial risk of a company is high, the company is said to be experiencing financial problems, so it tends to delay submitting financial reports. The audit opinion variable shows that it is influential because the company that gets the unqualified audit opinion given by the auditor will tend to have a desire to submit financial reports in a timely manner.

The results of the study show that firm size, leverage, and audit opinion simultaneously have a significant effect on the timeliness of financial reporting in non-primary consumer goods (consumer cyclical) companies listed on the Indonesia Stock Exchange between 2018 and 2021. The variables of company size and audit opinion partially have a significant positive effect on the timeliness of financial reporting, but leverage partially has a significant negative effect on the timeliness of financial reporting.

Keywords : *audit opinion, firm size, leverage, timeliness of financial reporting*