

ABSTRACT

The timeliness on organization's financial reporting was an important thing, because information within it was indispensable to all of its users for taking decision. Aim of this research was to find any empirical evidences about variables that is influencing timeliness of food and beverages institution financial reporting, which is listed on Indonesia Stock Exchange.

This research used several variables that are predicted may influence timeliness of financial reporting, that is : profitability, organization's size and outsider ownership. This research was performed in the food and beverages institution, which is consistenly listed on Indonesia Stock Exchange during time period 2004-2009 by using secondary data from Ruang BEI Universitas Diponegoro (Diponegoro University's BEI Room), www.bapepam.go.id, www.jsx.co.id, and Indonesia Capital Market Directory (ICMD). By implementing the purposive sampling method, furthermore it gained 18 samples, which then tested by logistic regression on significance level 5 percent.

According to the empirical study, it's showed that the timeliness organizations are more in amount than the mistimed organization for reporting its own financial statement to the public. Testing which is done by using regression logistic showed the empirical evidences that ROA and organization's age significantly were influence upon timeliness on organization's financial reporting, while outsider ownership variables was not significant on timeliness of food and beverages institution financial statement that is listed on BEI (Indonesia Stock Exchange).

Keywords: *Timeliness, profitability, organization's age, outsider ownership.*