
Timeliness of Financial Reporting in Indonesian Finance Companies

Fita Dwi Apriyani ¹

Abriyani Puspaningsih ^{2*})

^{1,2} Accounting Department, Universitas Islam Indonesia

Ringroad Utara, Condongcatur, Depok, Sleman,

Yogyakarta, Indonesia

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Abstract

The purpose of this study is to analyze the effect of the audit committee, institutional ownership, ROA, public ownership, reputation public accounting firm, and leverage on the timeliness of financial statements. The population of this study is finance companies listed on the IDX (Indonesia Stock Exchange) in 2018-2022. This study used purposive sampling technique, with a total of 55 observations of data. Tests were performed using logistic regression. The results of this study show that ROA has a positive effect on the timeliness of financial statements. Meanwhile, the audit committee, institutional ownership, public ownership, reputation public accounting firm, and leverage do not affect the timeliness of financial statements. The existence of an audit committee, institutional ownership, public ownership, Public Accounting Firm reputation, and leverage do not guarantee that a company reports its financial reports on time. Therefore, the government can minimize financial reporting that is not timely through supervision by the Financial Services Authority (OJK) and the Indonesian Stock Exchange (IDX). With the role of this institution, it is hoped that it can improve and enforce financial reporting regulations for companies in Indonesia.

Keyword: Timeliness, Audit Committee, Institutional Ownership, ROA, Public Ownership, Reputation Public Accounting Firm, Leverage

1. Introduction

1.1. Background

The growth rate of the capital market is currently increasing very rapidly. As of January 21 2022, the Indonesian Stock Exchange (IDX) recorded an increase in the number of investors in the capital market by 260,000 new investors. Therefore, the number of investors will be 7.75 million investors (CNBC Indonesia, 2022). This future growth will certainly be very challenging. Moreover, with very tight competition, investors are trying to gather information for decision making. One of the important sources of information is the financial statement published by go public companies.

According to Ihwanudin et al., (2020), financial reports must be presented on time so that the information contained therein is still relevant to the conditions and circumstances of the company at that time. Go public companies (as large companies) must minimize the audit report lag. For investors, if financial statements provided on time will be very helpful in decision making (Puspaningsih & Yoswitha, 2024). An example of a case related to the timeliness of financial reports is attached to the website of Financial Services Authority/OJK (ojk.go.id), namely at PT Capitalinc Tbk. OJK has imposed administrative sanctions in the form of fines on PT Capitalinc Investment Tbk for violating laws and regulations in the Capital Market sector. This violation is contained in two sanctions letters. The first is dated February 5 2018, because it was 217 days late in submitting the 2016 Annual Financial Report and announcing the Annual Financial Report as of 31 December 2016 to the public (OJK, 2018). PT Capitalinc Investment was subject to Administrative Sanctions in the form of a Fine of IDR 217,000,000 and a Written Warning. The second sanction is dated 20 February 2018, because it was 231 days late in submitting its 2016 Annual Report to the OJK (OJK, 2018). PT Capitalinc Investment was subject to administrative sanctions in the form of a fine of IDR 231,000,000.

Research by Rahmatia et.al (2020) explains that company audit committee variables have no influence on the timeliness of financial reports. Meanwhile, research by Jusoh et.al. (2022), Melati & Susilo, (2019), Isyarani & Suryaputri, (2022) states that a company's audit committee has a positive effect on the timeliness of financial reporting. Furthermore, there is research which states that institutional ownership has no significant effect on the timeliness of submitting financial reports (Melati & Susilo, 2019). Panggabean & Maradina, (2023) also stated that institutional ownership had no effect on the timeliness of financial reporting. However, research from Septiana (2023) states that institutional ownership has a significant effect on the timeliness of financial reporting. Regarding the influence of ROA on the timeliness of financial reports, a study by Pasaribu (2022) states that ROA does not have a significant influence. Meanwhile, a study by Septiana (2023) states that having ROA has a significant effect. Apart from the above, in other research conducted by Rahmatia et al. (2020) stated that the reputation of the Public Accounting Firm has an influence on the timeliness of financial reports, while research by Prakoso and Wahyudi (2022) stated that the reputation of the Public Accounting Firm has no influence on timeliness of financial reports.

There are also differences in company characteristic variables (public ownership, leverage). Research by Pasaribu (2022), Ardini & Sapari (2022), Indriani & Nurhayati (2022), Putri & Nugroho (2023) stated that company characteristic variables do not have a significant influence on the timeliness of financial reporting. Meanwhile, research by Prakoso & Wahyudi (2022) states that company characteristics have a significant influence on the timeliness of financial reporting. Based on many studies with different opinions regarding the results of the analysis of factors that influence the timeliness of submitting financial reports, it can be concluded that there is no consistency in research regarding the analysis of factors that influence the timeliness of submitting financial reports.

In this research, researchers are interested in updating research conducted by Prakoso &

Wahyudi (2022) which shows that liquidity variables have an influence on the timeliness of financial reports. Meanwhile, profitability, leverage, KAP reputation, company size and auditor's opinion obtained results indicating that these variables had no influence on the timeliness of financial reports. Therefore, it is necessary to conduct research again on the factors that influence the timeliness of financial reports. This research is different from previous research. In this research, the variables profitability, company size, and auditor's opinion are replaced with the variables Audit Committee, Institutional Ownership, ROA, and Public Ownership. The variables profitability, company size and auditor's opinion were replaced because they were supported by many previous studies which stated that these variables had no effect on the timeliness of financial statements.

Another difference with previous research is the company that is the object of research. In previous research, many used manufacturing companies or non-financial companies as research objects. In this study, the research objects chosen were Finance Companies listed on IDX (Indonesian Stock Exchange) in 2018-2022. The reason for choosing a finance company is that research is still rare regarding the timely disclosure of financial reports in the finance sector. There is another reason, namely that financial companies have an important and significant role in the economic life of a country, especially in triggering economic growth. Apart from that, finance companies are companies whose operations really need public trust, so their financial reporting must be fast and timely.

1.2. Literature Review

1.2.1. Signal Theory

Signal theory explains the existence of information asymmetry between company management and investors. Therefore, managers need to provide information through the publication of financial reports. This theory proposes a way for companies to send signals to users of their financial statements. Signal theory helps explain to the public the timeliness of annual financial reports. Timely financial reporting can provide a signal that the company has good news or the company has financial report information that provides benefits. The later financial reports are published, the less relevant and useful the information becomes for decision making. Signal theory can be explained that company financial reports can be used to provide positive or negative signals to stakeholders (Winata, et.al., 2021).

1.2.2. Agency Theory

Agency conflicts arise because company management (agent) and shareholders (principal) have their own interests. According to Melati & Susilo (2019), Agency Theory explains that conflicts that arise from shareholders' ability to supervise management can reduce company value. For this reason, management is given some power to make decisions in the interests of shareholders. Therefore, management is obliged to be accountable for all its efforts to shareholders. Agency theory requires management to provide detailed and relevant information to principals to make decisions.

1.2.3. Compliance Theory

Compliance theory can encourage someone to comply more with applicable regulations. Companies must strive to submit financial reports in a timely manner. This is because apart from being a company's obligation to submit financial reports on time, it will also be very beneficial for users of financial reports such as investors. The context of compliance in this research is company compliance in submitting financial reports in a timely manner. Timeliness in financial reporting applies to companies or issuers registered as publicly traded companies.

1.2.4. Timeliness of Financial Reports

Timeliness of financial reporting is the time period for submitting audited annual financial reports to the public, from the date the company's books close (31 December) to the date of submission to the Financial Services Authority (OJK). OJK Regulation no. 42/POJK.04/2016 states that go public companies are required to submit annual financial reports no later than 90 days after the end of the accounting period. There is an exception in 2020, financial reporting may be postponed by 2 months due to the Covid 19 pandemic. Based on the provisions of OJK SP 18/DHMS/OJK/III/2020 OJK relaxed the deadline for annual financial reports, namely that reporting should be done no later than March 31, it was changed to 31 May. Regarding these rules, compliance is required with all activities of issuers or companies listed on the Indonesia Stock Exchange to provide financial reports every year in a timely manner. Timely financial reports will be more useful than untimely ones.

1.2.5. Research Model

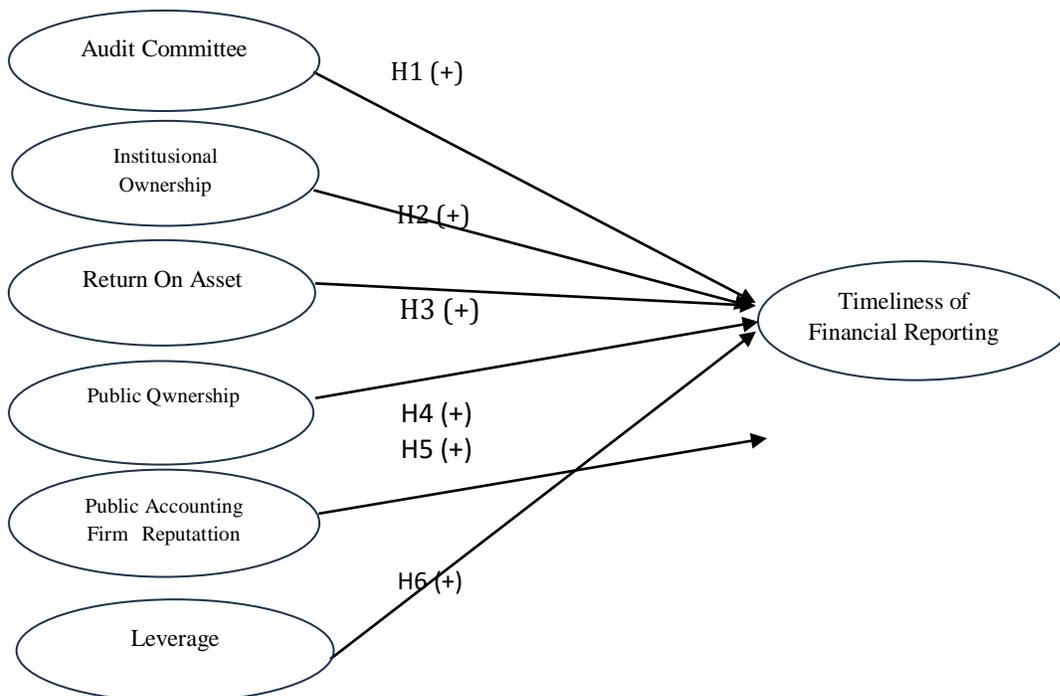


Figure 1 : Research Model

1.2.6. Research Hypothesis

The existence of an audit committee ensures that a company adheres to accounting principles. Proper application of accounting principles can produce accurate and high-quality financial information. Therefore, a larger audit committee size significantly impacts a company's internal performance, including the timeliness of financial reports. Research by Melati & Susilo (2019) and Isyarani & Suryaputri (2022) shows that the audit committee has a positive effect on the timeliness of financial reports. Therefore, the following hypothesis can be formulated:

H1: The Audit Committee has a positive effect on the timeliness of financial reporting.

A high level of institutional ownership can lead to greater monitoring by institutional investors. This can discourage opportunistic actions by managers. The greater the amount of institutional ownership, the more likely a company is to submit its financial reports on time. This is based on research by Septiana (2023), which found that institutional ownership has a positive effect on the timeliness of financial reporting. Therefore, the following hypothesis is derived:

H2: Institutional ownership has a positive effect on the timeliness of financial reporting.

ROA is used to measure the amount of net profit generated from each capital invested in total assets. A higher return on assets means a higher amount of net profit generated from each capital invested in total assets. This is based on research by Septiana (2023), which found that ROA has a positive effect on the timeliness of financial reporting. Therefore, the following hypothesis is proposed:

H3: ROA has a positive effect on the timeliness of financial reporting.

Public share ownership reflects the level of public ownership of a company. Companies with a greater proportion of public share ownership are more likely to submit their financial reports on time. This is based on research by Fatmawati & Rohimah (2022), which found that outside (public) ownership significantly influences the timeliness of financial reporting. Therefore, the following hypothesis is proposed:

H4: Public ownership has a positive effect on the timeliness of financial reporting.

A public accounting firm has a reputation that demonstrates the auditor's performance and public trust in the auditor (Riyanda & Syofyan, 2021). This is based on research by Rahmatia et al. (2020), which found a significant positive effect.

H5: A Public Accounting Firm's reputation has a positive effect on the timeliness of financial reporting.

Leverage reflects a company's high level of financial risk. Higher financial risk indicates or signals that a company is experiencing financial difficulties. This is based on research by Makki & Putri (2022), Hoang et al. (2022), Putri & Nugroho (2023), and Agustina & Rahmawati (2023)

which states that leverage has a significant positive effect on the timeliness of financial reporting.

H6: Leverage has a positive effect on the timeliness of financial reporting.

2. Research Method

2.1. Population and Sample

The population in this study was finance companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. Data was collected from annual reports of finance companies listed on the Indonesia Stock Exchange (IDX) via the official website www.idx.co.id. The sample was selected using a purposive sampling method with the following criteria:

1. Finance companies listed on the IDX for the 2018-2022 period.
2. Finance companies listed on the IDX whose annual reports can be accessed in full consecutively for the period 2018-2022
3. Finance companies that use the rupiah currency in their financial reports.

2.2. Research Variable

This study uses the timeliness of financial reporting as the dependent variable. Timeliness of financial reporting is the time period for announcing audited annual financial reports to the public. Financial reporting is timely if a company submits its financial reports to the Financial Services Authority (OJK) no later than March 31 of the following year. If the submission of annual financial reports is later than March 31 of the following year, it means that the company is not on time in its annual financial reporting. Specifically in 2020, based on OJK provisions SP 18 / DHMS / OJK / III / 2020, the OJK relaxed the deadline for annual financial reporting. The deadliness of submitted no later than March 31, 2020, changed to May 31, 2020. The timeliness of financial reporting is measured using a dummy variable. If the company is on time in submitting its financial reports, it is given a value of 1 (one). If the company is not on time in submitting its financial reports, it is given a value of 0 (zero).

The independent variables in this study consist of : audit committee, institutional ownership, ROA, public ownership, reputation of the Public Accounting Firm and leverage. The Audit Committee is responsible for monitoring and overseeing financial statement audits, ensuring that financial policy standards are met, and reviewing financial statements to ensure compliance with applicable laws and regulations (Melati & Susilo, 2019). In this study, the audit committee will be measured using the following formula:

$$\text{Audit Committee} = \sum \text{Members of Audit Committee}$$

Institutional ownership is measured using the indicator of the percentage of shares held by institutions out of the total outstanding share capital (Fatmawati and Rohimah, 2022). Institutional ownership is measured using the following formula:

$$\text{Institutional Ownership} = \frac{\text{Institutional shares}}{\text{Total outstanding shares}} \times 100\%$$

Return on assets (ROA) is a ratio that indicates how much assets contribute to net profit. In other words, this ratio is used to measure how much net profit will be generated from each rupiah of funds invested in total assets (Septiana, 2023). In this study, ROA is measured using the following formula:

$$\text{ROA} = \frac{\text{Net income}}{\text{Total assets}} \times 100\%$$

Public share ownership reflects the level of public ownership of a company (Fatmawati & Rohimah, 2022). In this study, ownership is measured using the following formula:

$$\text{OWN} = \frac{\text{Public shares}}{\text{Total outstanding shares}} \times 100\%$$

A reputable public accounting firm is one affiliated with a universal public accounting firm, such as the Big Four. Based on research by Prakoso & Djoko Wahyudi (2022), Public Accounting Firm reputation can be measured using a dummy variable. If the company is audited by a Big 4 public accounting firm, it is given a value of 1. If it is audited by a non-Big 4 public accounting firm, it is given a value of 0.

The leverage ratio reflects the high level of financial risk in a company, indicating or signaling that a company is experiencing financial difficulties. Based on research by Makki & Putri (2022), leverage can be measured using the Debt to Equity Ratio, using the following formula:

$$\text{DER} = \frac{\text{Total debt}}{\text{Total equity}} \times 100\%$$

3. Results and Discussions

3.1. Description of research object

The objects of this study were finance companies listed on the Indonesia Stock Exchange (BEI) between 2018 - 2022. The study used a purposive sampling method. Based on the sample criteria, 11 companies met the requirements for the study. The sample selection was as follows:

Table 1. Research Sample

No.	Criteria	Amount
1	Finance Companies listed on the IDX in 2018-2022	26
2	Finance companies listed on the IDX whose annual reports cannot be accessed in full consecutively for the period 2018-2022	(15)
3	Finance companies that do not use the rupiah currency in their financial reports	0
Total sample		11
Research period (year)		5
Total data sample (11x5)		55

3.2 Descriptive Statistical Analysis

The following results of descriptive statistics are interpreted in the table below:

Table 2 : Descriptive Statistical Analysis

Variable	n	Minimum	Maximum	Mean	Std. Deviation
Audit Committee	55	3	5	3.05	0.299
Institutional Ownership	55	0.05	1.00	0.7693	0.17575
ROA	55	-0.19	0.10	0.0225	0.06614
Public Ownership	55	0.00	0.46	0.2034	0.13128
Public Acct.Firm Reputation	55	0	1	0.33	0.474
Leverage	55	0.00	8.74	1.2201	1.42792
Timeliness of Financial Reporting	55	0	1	0.95	0.229
Valid N (listwise)	55				

3.2. Logistic Regression Analysis

3.2.1. Assessing the Overall Model Fit

The test assesses the overall model by comparing the -2LL value at block number = 0 and -2LL at block number = 1. The test results show a decrease in the -2LL value from block number step = 0, which is 23,286 to block number step = 1, which is 10,494. Therefore, it can be concluded that the logistic regression model developed is better and the hypothesized model fits the model.

3.3.2. Goodness of Fit Test

The goodness of fit of the regression model was assessed using the Hosmer and Lemeshow Goodness of Fit Test, measured by the Chi-Square value. The test results can be interpreted in the table below:

Table 3 : Hosmer & Lemeshow Test

Step	Chi-square	Sig.
1	2.146	0.951

The table above shows a Chi-Square value of 2.146 with a significance value of 0.951, meaning the significance value is greater than 0.05. Thus, it can be concluded that the regression model is fit according to the observation results.

3.2.2. Determination Coefficient Test

The results of the coefficient of determination test can be seen in the table below:

Table 4. Result of Determination Coefficient Test

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	10.494 ^a	0.208	0.601

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Based on the table above, the results of the Nagelkerke R Square test value were 0.601, which means that the magnitude of the influence of the independent variables (audit committee, institutional ownership, ROA, public ownership, public accounting firm reputation, leverage) on the timeliness of financial reporting was 60.1%.

3.2.3. Logistics Regression Test

The results of the logistic regression test are shown in the table below:

Table 5. Logistics Regression Test Result

Variable	B	S.E.	Sig.
Audit Committee	-1.542	1.626	0.343
Institutional Ownership	-22.838	44.709	0.609
ROA	33.350	16.461	0.043
Public Ownership	-36.000	48.996	0.462
Public Accounting Firm Reputation	0.410	2.480	0.869
Leverage	-0.013	0.420	0.975
Constant	34.634	45.634	0.448

Based on the table above, the logistic regression model is as follows:

$$\text{Timeliness} = 34.634 - 1.542AC - 22.838IO + 33.350ROA - 36.000PO + 0.410PAFRep - 0.013Lev + e$$

3.2.4. Discussion

3.2.4.1. The Effect of the Audit Committee on the Timeliness of Financial Reporting

The results of the logistic regression test indicate a significance value of 0.343. From these results, it can be concluded that Hypothesis 1 is not supported. This means that the audit committee has no effect on the timeliness of financial reporting. This is likely due to the small number of audit committee members and the possibility that the audit committee is not performing its role optimally. Furthermore, there may be a lack of coordination and communication among audit committee members. Another factor is the difficulty of audit committee member participation, which can complicate decision-making (Azhari & Nuryatno, 2020).

The results of this study align with those of Rahmatia et al. (2020), which explained that the audit committee variable has no effect on the timeliness of financial reporting. These results also align with the research of Azhari & Nuryanto (2020), which found that the larger the audit committee, the less likely it is that financial reports are reported on time. Some companies even have audit committees with as few as four members. This number exceeds the minimum requirement of three members set by the Financial Services Authority. However, this study's findings contradict those of Jusoh et al. (2022), which found that audit committee size positively impacts the timeliness of financial reporting.

3.2.4.2. The Effect of Institutional Ownership on the Timeliness of Financial Reporting

The results of the logistic regression test in this study showed a significance value of 0.609. This result indicates that H2 is not supported. Therefore, it can be concluded that institutional ownership has no effect on the timeliness of financial reporting. This is likely because institutional ownership's role as a monitor of company performance and a constraint on management behavior has not been effectively implemented. This finding aligns with the research by Panggabean & Maradina (2023) that institutional ownership has no effect on the timeliness of financial reporting.

3.2.4.3. The Effect of ROA on the Timeliness of Financial Reports

The results of the logistic regression test in this study showed a significance value of 0.043. This result concluded that H3 was supported. These results indicate that ROA has a positive effect on the timeliness of financial reports. This means that companies that achieve high profits tend to submit financial reports on time, as they demonstrate effective management in utilizing assets to generate revenue. This aspect can be a factor for investors to consider when investing in these companies (Septiana, 2023).

These results align with Septiana's (2023) research, which found that ROA has a positive effect on the timeliness of financial reports. This suggests that good company performance is good news, leading companies to submit financial reports on time.

3.3.4.4. The Effect of Public Ownership on the Timeliness of Financial Reports

The results of this study showed a significance value of 0.462, thus concluding that H4 is not supported. Therefore, public ownership does not affect the timeliness of financial reports. The extent of a company's public ownership cannot be used as a measure of the company's financial reporting timeliness. This is likely because the average public ownership is only 20.34%, making it likely that public ownership is not strong enough to influence management in submitting financial reports to the Financial Services Authority.

This study's results align with those of Pasaribu (2022) and Mardiani et al. (2021) who found that public ownership has no effect on the timeliness of financial reporting. However, this study not inline with the research result of Fatmawati & Rohimah (2022), which found that ownership by parties outside the company significantly influences the timeliness of financial reporting.

3.3.4.5. The Effect of Public Accounting Firm Reputation on the Timeliness of Financial Reports

This research test obtained a significance value of 0.869. These results indicate that H5 is not supported. Therefore, it is concluded that the reputation of a Public Accounting Firm does not affect the timeliness of financial reports. This contradicts the view that the reputation of a Public Accounting Firm significantly impacts the timeliness of financial report submission. The appointment of a Big 4 Public Accounting Firm by management, approved by the principal, does not always reflect absolute superiority. There is no guarantee that entities audited by a Big 4 Public Accounting Firm will produce more timely financial reports. This is likely because each Public Accounting Firm has quality control standards that must be adhered to in financial report audits. Another possible cause is the COVID-19 pandemic, which has shifted the audit process to remote audits (Puspaningsih & Irena, 2020). With remote audits implemented in almost all Public Accounting Firms (Big 4 and non-Big 4), the reputation of the Public Accounting Firm does not affect the timeliness of financial reporting. The results of this study are in line with the results of previous research conducted by Prakoso & Wahyudi, (2022) which stated that the reputation of the Public Accounting Firm has no influence on the timeliness of financial reports.

3.3.4.6. The Effect of Leverage on the Timeliness of Financial Reports

The test results yielded a significance value of 0.975. This result indicates that H6 is not supported. Therefore, it can be concluded that leverage has no effect on the timeliness of financial reports. During the recovery period from the economic crisis, debt issues are considered normal as long as the company still has the capacity or ability to repay the debt (Ardini & Sapari, 2022). This view that debt is a normal part of a company's existence likely contributes to the lack of leverage as a factor influencing the timeliness of financial reporting. These results align with previous research conducted by Ardini & Sapari (2022) and Indriani & Nurhayati (2022), which found that leverage has no effect on the timeliness of financial reports.

4. Conclusion

Based on the hypothesis testing conducted, it can be concluded that ROA has a positive effect on the timeliness of financial reports. Meanwhile, the audit committee, institutional ownership, public ownership, public accounting firm reputation, and leverage have no effect on the timeliness of financial reports.

The research concluded that the presence of an audit committee, institutional ownership, public ownership, public accounting firm reputation, and leverage do not guarantee a company will publish its financial reports on time. Therefore, the government can minimize untimely financial reporting through supervision by the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX). The role of these institutions is expected to improve and enforce financial reporting regulations for companies in Indonesia.

The research results show that the influence of independent variables on the timeliness of financial reporting is 60.1%. To maximize the influence of independent variables, additional variables can be added and the research period extended.

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