

## ABSTRACT

### ***Analysis of Profitability, Leverage, and Company Size on the Timeliness of Financial Reporting (Empirical Study of Food and Beverage Sub-Sector Companies Listed on the IDX in 2018-2021)***

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*This study aims to determine the impact of profitability, influence of leverage and company size on the timeliness of financial reports. This research was conducted based on an empirical study of food and beverage sector companies listed on the Indonesia Stock Exchange in 2018 - 2021. The population of this study was 29 companies. the food and beverage sector listed on the IDX for the period 2018 to 2021, with a total sample of 36 samples obtained using a purposive sampling method. This study uses multiple linear analysis techniques and uses the SPSS version 26 application to perform data processing. The results of this study state that profitability has a positive effect on the timeliness of financial reporting, leverage has a positive effect on the timeliness of financial reporting, and firm size has a negative effect on the timeliness of financial reporting. Simultaneously, the variables of profitability, leverage, and company size affect the timeliness of financial reporting as a control variable that can increase the coefficient of determination to be higher.*

**Keywords: Profitability, Leverage, Company size, Timeliness**

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