

## **ABSTRACT**

This study aims to examine the effect of company size, profitability, leverage on corporate governance and timeliness. The population in the study was the companies included in the category of the Indonesian Institute for Corporate Governance (IICG) and listed on the Indonesian stock exchange from 2015 - 2017. The sample collection used the purposive sampling method and selected 42 companies.

The results showed that firm size has a significant positive effect on corporate governance, profitability has a significant positive effect on corporate governance, leverage has no significant negative effect on corporate governance, firm size has a significant negative effect on timeliness, profitability has a significant negative effect on timeliness, influential leverage negative not significant to timeliness, corporate governance has a positive and insignificant effect on timeliness, but there are indications of an indirect influence between company size and leverage on timeliness through corporate governance.

Keywords: company size, profitability, leverage, corporate governance and timeliness

## ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan, profitabilitas, leverage terhadap tata kelola perusahaan dan *timeliness*. Populasi dalam penelitian adalah perusahaan yang termasuk dalam kategori The Indonesian Institute for corporate Governance (IICG) dan terdaftar di bursa efek Indonesia dari tahun 2015 – 2017. Pengambilan sampel menggunakan metode purposive sampling dan terpilih 42 perusahaan.

Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh positif signifikan terhadap tata kelola perusahaan, profitabilitas berpengaruh positif signifikan terhadap tata kelola perusahaan, leverage berpengaruh negative tidak signifikan terhadap tata kelola perusahaan, ukuran perusahaan berpengaruh negatif signifikan terhadap *timeliness*, profitabilitas berpengaruh negatif signifikan terhadap *timeliness*, leverage berpengaruh negative tidak signifikan terhadap *timeliness*, tata kelola perusahaan berpengaruh positif tidak signifikan terhadap *timeliness*, kemudian ada indikasi pengaruh tidak langsung antara ukuran perusahaan, profitabilitas, leverage terhadap *timeliness* melalui tata kelola perusahaan.

**Kata kunci** : ukuran perusahaan, profitabilitas, leverage, tata kelola perusahaan dan *timeliness*