**International Journal of Economy, Education, and Entrepreneurship**
p-ISSN: 2798-0138 | e-ISSN: 2798-012X
Vol. 4, No. 2, August 2024
*https://doi.org/10.53067/ije3.v4i2*

# ANALYSIS OF THE DETERMINANTS OF TIMELINESS OF SUBMITTING FINANCIAL REPORTS FOR PROPERTY REAL ESTATE COMPANIES

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**Abstract**

Financial reports must be submitted on time by companies listed on the stock market because the information is essential for making investment choices. Many business actors still violate regulations governing the submission of financial reports to the Indonesian Stock Exchange. Thus, this research aims to re-evaluate various factors to identify components that influence how quickly financial reports are submitted. This research used a purposive sampling technique to collect data, and the final data collection was 159 data held by 53 companies that met the criteria. Research data was analyzed using WarpPLS 7.0 software. The research results show that public ownership, leverage, and company size influence the speed of submitting financial reports to property and real estate companies listed on the Indonesia Stock Exchange; profitability does not affect this timeliness.

**Keywords:** Timeliness of financial report submission, public ownership, leverage, profitability, company size

## INTRODUCTION

The corporate world has undergone several significant changes. Due to these developments, many businesses file their financial statements later than expected. Financial statements require additional time to be reviewed and approved due to strict corporate regulations; however, users of financial statements, including investors, creditors, and even the government, need the information in financial statements to make investment decisions, so public companies must submit their financial statements promptly.

Periodically, public companies in Indonesia must prepare and submit their financial statement to the stock exchange. Based on Law No. 8 concerning the capital market, the Indonesia Stock Exchange has issued regulations on the public's obligation to receive financial statements. Furthermore, on August 18, 2022, the Financial Services Authority issued OJK regulation number 14/PJOK.04/2022, which regulates the submission of periodic financial statements of issuers or public companies. As indicated by Section 2, article 4 of this standard, the end of the third month after the closing date is the deadline for submitting annual monetary reports. Section 2 Article 2 also states that *e-reporting* must be used to submit financial statements (sources: www.idx.co.id). Easy delivery of data to clients is at the heart of the guidelines set by the Financial Services Authority.

Despite the need for compliance, many organizations must catch up in reporting their financial statements. A survey conducted on the Indonesian Stock Trading website found that many organizations from 2020 to 2022 presented their financial statements after the deadline. In 2020, 52 companies were late; in 2021, it increased to 90 companies; in 2022, there were 61 companies. Although regulations have been set regarding the submission of financial statements, many corporate organizations need to be on time to report their financial statements, which has a negative impact. Therefore, the stock exchange has set regulations governing sanctions for lateness, namely Provision II.6.2 Number I-H concerning sanctions.

One of the previous studies that supports this research was led by Fabiola and Bangun (2019), who examined the factors that influence how quickly financial statements are submitted to the IDX between 2015 and 2017. Their research shows that large organizations listed on the IDX have a history of excelling in the practicality of monetary disclosure. The practicality of an organization's financial disclosure is essentially unrelated to profitability or leverage, as shown by research by Tang and Elvi (2021). Afriyeni and Marlius (2019) outlined the elements that influence the idealism of delivering monetary reports and found that all public organizations listed on the IDX were influenced by profitability, organizational Size, and public ownership.

Various studies have produced different findings based on the description above. Further exploration is required to analyze and reconsider the elements that impact the timeliness of delivering financial reports. The factors that researchers will reconsider include leverage, profitability, company size, and public ownership.

## Literature Review

### Agency Theory

This theory explains the relationship between two parties with imperfect information, where one party acts on behalf of the other party, and both are bound by a contract (Afriyeni & Marlius, 2019). In agency theory, several factors cause conflicts of interest, including information asymmetry between the agent and the principal. According to Supartini et al. (2022), data inequality occurs because investors have incomplete or inaccurate information about the behaviour of organizational executives, while organizational administrators have more information data about the internal state of the organization and the possible future of the organization.

### Compliance Theory

This theory explains that a person must comply with applicable norms and rules. Likewise, companies need to publish their financial reports on schedule because readers of financial reports, both internal and external, will benefit from this (Ambarita et al., 2022).

### Public Ownership

The term “public ownership” describes the ownership of shares in a company by members of the general public who are not affiliated with the company’s management. The public can require companies to present or submit financial reports on time because they want to know the company's condition and performance and the level of return on their investment (Supartini et al., 2021).

*Vol. 4, No. 2, August 2024, pp. 317-327*
*https://doi.org/10.53067/ije3.v4i2.267*

According to Supartini et al. (2021), measure the public ownership variable using the following formula.

$$\textit{Public Ownership} = \frac{\text{Number of shares of public ownership}}{\text{total shares}} \text{ x } 100\%$$

**Leverage**

Leverage is a ratio used to assess a company's capacity to pay debts if the company is liquidated (dissolved), according to Diliasmara and Nadirsyah (2019). Leverage also shows the extent to which a company relies on external funding and the extent to which the company uses debt to fund its shares and assets. The impact on the company will be more severe if the leverage value is more significant. Leverage is measured using the debt-equity ratio (DER) by Hery (2016:123); the formula will be used as follows.

$$DER = \frac{\text{Total Liabilities}}{\text{Total Equity}}$$

**Firm Size**

One way to determine the Size of an organization is to look at total resources, revenue, and number of employees, among other measurements (Witasari et al., 2021). The following are the business size requirements described in the Financial Supervisory Agency's guideline 53/PJOK.04/2017 A business is considered limited scale if its total resources are below fifty billion rupiahs, medium scale on a scale of possibly between fifty billion rupiahs and two hundred and fifty billion rupiahs, and its scope is vast if more than two hundred and fifty billion rupiahs. The following is the exact equation, as expressed by Fabiola and Bangun, 2019.

$$\text{Firm Size} = \text{Ln (Total Assets)}$$

**Profitability**

Profitability can also be used to evaluate how well an organization's business activities create profits at agreed sales levels, stock equity, and resources (Carolina & Tobing, 2019). Profitability can be measured by net profit margin, ROE, and ROA. Return on Assets (ROA) is used in this study to estimate profitability. Hery (2016:126) stated that the formula to be used is as follows.

$$ROA = \frac{\text{Net Profit}}{\text{Total Assets}}$$

**Research Hypothesis**

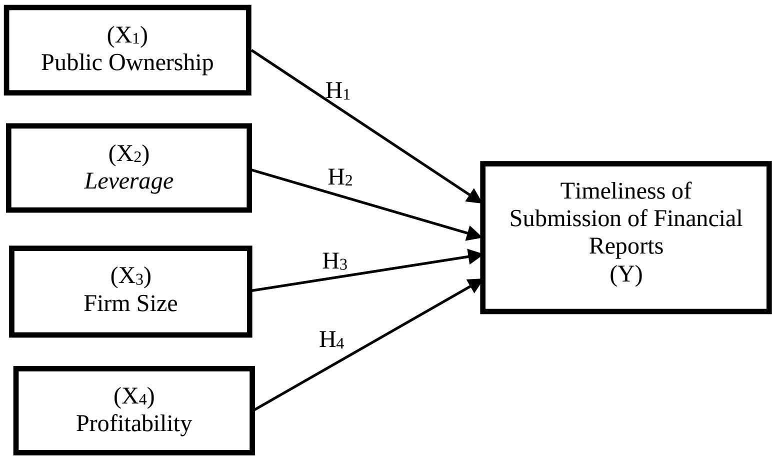


*Figure 1 Framework of Thought*

The following hypothesis can be proposed based on the literature review and problem formulation.

$H_1$: The timeliness of financial report submission is influenced by public ownership.
Afriyeni and Marlius (2019) contradict previous research conducted by Mariani et al. (2019), which states that public ownership only affects how quickly financial reports are submitted.

$H_2$: The timeliness of financial report submission is influenced by leverage.
Afriyeni and Marlius (2019) found results that contradicted Putri's (2019) research, which stated that leverage impacts how quickly financial reports are submitted.

$H_3$: The timeliness of financial report submission is influenced by firm Size.
Firm Size has an influence on the timeliness of financial reporting; this is in accordance with the findings of Supartini et al. (2023). However, contrary to Fabiola and Bangun (2019), who found different results.

$H_4$: The timeliness of financial report submission is influenced by profitability.
Azhari and Nuryatno's (2019) research contradict Martha and Gina's (2021), which shows no relationship between profitability and the timeliness of financial reporting.

**METHOD**

The strategy used in this study is quantitative. This study will reconsider the timeliness of financial reporting for property and real estate organizations listed on the IDX from 2020 to 2022. The independent variables used are profitability, firm Size, public ownership, and leverage. The data used are the date of submission of financial statements to the Stock Exchange and the annual financial statements of property and real estate organizations listed on the Indonesia Stock Exchange for 2020 to 2022. This data is called secondary data. The documentation strategy is used in the information collection methodology. The data collection procedure used to determine the sample for this study is

*Vol. 4, No. 2, August 2024, pp. 317-327*
*https://doi.org/10.53067/ije3.v4i2.267*

purposive sampling. The choice of organizations as samples will be based on several models.

Table 1 Sample Selection with Criteria

| NO | Criteria | Not Eligible | Eligible |
|---|---|---|---|
| 1. | Property and real estate sub-sector service companies listed on the Indonesia Stock Exchange in 2020-2022 | - | 83 |
| 2. | Property and real estate companies that publish audited annual reports for the period 2020-2022 | (8) | 75 |
| 3. | Property and real estate companies that use the rupiah currency in their annual financial reports | - | 75 |
| 4. | Complete information regarding the variables used in the study is available. | (22) | 53 |
| **Total sample companies** | | | **53** |

Source: www.idx.co.id, processed by the researcher (2024)

## RESULTS AND DISCUSSION

Table 2 Statistical Test Results

| | TIME | KPB | DER | UKP | ROA |
|---|---|---|---|---|---|
| **(Mean)** | 125.314 | 0.289 | 0.087 | 28.293 | 0.006 |
| **(SD)** | 46.282 | 0.186 | 5.097 | 1.656 | 0.077 |
| **(Min)** | 66.000 | 0.002 | -55.729 | 23.530 | -0.375 |
| **(Max)** | 330.000 | 1.000 | 9.750 | 31.805 | 0.442 |

Source: Data processed by researchers, 2024

The table above shows the results of the tests conducted from 2020 to 2022. The dependent variable is the reporting accuracy, and public ownership, leverage, firm Size, and profitability are independent variables. The following is a description of the various factors tested in this study. With a standard deviation of 46.282, the average value of the reporting accuracy is 125.314. Monetary reports must be presented by 66 days and by 330 days. A total of 0.289 average values with a standard deviation of 0.186 are public ownership. In addition, the value of public shares can range from 0.002 to 1.000. With a leverage standard deviation of 5.097, as determined by the DER formula, the average is 0.087. In addition, the value can range from -55.729 to 9.750. There is a standard deviation of 1.656 in the assessment of firm Size, with an average of 28.293. The firm size also varies from 23.530 to 31.805 in terms of value. The standard deviation of profitability, as determined by the ROA formula, is 0.077, while the mean is 0.006. The value for profitability also ranges from -0.375 to 0.442.

### Outer Model Analysis

This test is an estimation model used to determine the relationship between inactive factors and the observed clues (Anugerah & Priono, 2022).

Table 3 Convergent Validity Results

| **Variables** | | ***Factor Loading Values*** | ***p-value*** | **Conclusions** |
|---|---|---|---|---|
| **Timeliness** | **TIME** | 1.000 | <0.001 | Valid |
| **Public Ownership** | **KPB** | 1.000 | <0.001 | Valid |
| **Leverage** | **DER** | 1.000 | <0.001 | Valid |
| **Firm Size** | **UKP** | 1.000 | <0.001 | Valid |
| **Profitability** | **ROA** | 1.000 | <0.001 | Valid |

Source: Data processed by researchers, 2024

The table above assumes that all clues are confirmatory because they meet the established model. The convergent validity test produces a factor loading value of 1.000 > 0.70 with a significance level of <0.001 or below 0.05. Thus, variables that try to use the convergent validity approach can be considered confirmatory validity (acceptable).

Table 4 Discriminant Validity Test Result

| **Indicators** | ***AVE*** | | **TIME** | **KPB** | **DER** | **UKP** | **ROA** | **Conclusions** |
|---|---|---|---|---|---|---|---|---|
| **TIME** | 1.000 | > | | 0.134 | -0.025 | 0.125 | -0.134 | Valid |
| **KPB** | 1.000 | > | 0.134 | | 0.032 | 0.151 | -0.182 | Valid |
| **DER** | 1.000 | > | -0.025 | 0.032 | | 0.070 | -0.136 | Valid |
| **UKP** | 1.000 | > | 0.125 | 0.151 | 0.70 | | -0.199 | Valid |
| **ROA** | 1.000 | > | -0.134 | -0.182 | 0.136 | -0.199 | | Valid |

Source: Data processed by researchers, 2024

Based on the table above, it can be concluded that all indicators meet the criteria for assessing discriminant validity, where the test result shows that the AVE squared value of each construct > value of other constructs.

Table 5 Reliability Test Results

| | **TIME** | **KPB** | **DER** | **UKP** | **ROA** |
|---|---|---|---|---|---|
| ***Cronbach's Alpha*** | 125.314 | 0.289 | 0.087 | 28.293 | 0.006 |
| ***Composite Reliability*** | 46.282 | 0.186 | 5.097 | 1.656 | 0.077 |

Source: Data processed by researchers, 2024

The table above shows the Cronbach's alpha value and composite reliability of the data, with each variable having a value > 0.70, indicating a high level of reliability.

*Vol. 4, No. 2, August 2024, pp. 317-327*
*https://doi.org/10.53067/ije3.v4i2.267*

## Inner Model Analysis

According to Ghozali and Latan (2015:73), this model, referred to as a structural model, is used to estimate the relationship between latent variables.

R-squares are used to understand the impact that the influencing variable (exogenous) has on the influenced variable (endogenous).

Table 6 R-squares Test Results

| Dependent Variable | R-squares Value |
|---|---|
| Timeliness (TIME) | 0.261 |

Source: Data processed by researchers, 2024

Table 6 shows that the dependent variable has an R-squares value of 0.261, indicating a weak model. Other variables contribute 73.9%, while the variables of public ownership, leverage, firm Size, and profitability produce 26.1% of the explanation for timeliness.

Q-square is used to determine how much perception value a model conveys.

Table 7 Q-squares Test Result

| Dependent Variable | Q-squares Value |
|---|---|
| Timeliness (TIME) | 0.268 |

Source: Data processed by researchers, 2024

Based on the table above, timeliness tends to be assumed to have a Q-square value of 0.268, indicating predictive relevance because it meets the criteria set for a Q2 value > 0.

## Hypothesis Testing

Speculation testing is estimated by looking at the possibility (p-value) and its significance level of 5%. If the p-value < 0.05, then the speculation is accepted. However, if the p-value > 0.05, the theory is rejected.

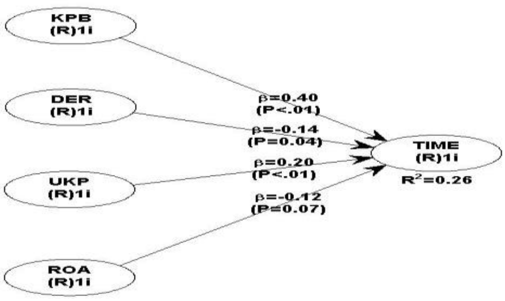


Figure 2 Hypothesis Test

Source: WarpPLS Output, 2024

**$H_1$: Public ownership affects the timeliness of financial report submission**

Based on the image above, the p-value result of <0.01 indicates that the basis for decision-making has been met, where the p-value <0.05 is accepted with a β of 0.40, indicating a positive influence. Therefore, the null hypothesis ($H_1$) regarding the public ownership variable is accepted and positively influences the timeliness of financial report submission.

**$H_2$: Leverage affects the timeliness of financial report submission**

Based on the image above, the p-value result of =0.04 indicates that the basis for decision-making has been met, where the p-value <0.05 is accepted with β of -0.14, indicating a negative influence. Thus, we can say that $H_2$ of the leverage variable is valid and negatively influences the timeliness of financial report submission.

**$H_3$: Firm Size affects the timeliness of financial report submission**

Based on the image above, the p-value result of <0.01 indicates that the basis for decision-making has been met, where the p-value <0.05 is accepted with β of 0.20, indicating a positive influence. Thus, it can be said that $H_3$ for the firm size variable can be accepted and affects the timeliness of financial report submission.

**$H_4$: Profitability affects the timeliness of financial report submission**

The β value of -0.12 indicates a negative influence, and the p-value result of = 0.07 indicates that the basis for decision-making is not met because the p-value is > 0.05, as in the image above. Therefore, the speculation is refuted. This finding rejects $H_4$ and shows that the profitability variable affects the idealism of monetary report submission.

## DISCUSSION

### The Effect of Public Ownership on Timeliness of Financial Report Submission

The findings of this study indicate that public ownership affects how quickly monetary reports are submitted. This result is based on agency theory and compliance theory. In agency theory, owners' hand over decision-making authority and power to company managers, but conflicts of interest between principals and agents often occur. To overcome this, transparency and supervision through timely and accurate monetary reports are fundamental. In organizations with sizeable public ownership, market pressures and strict guidelines allow investors and individuals closely involved to make choices based on essential and extraordinary data. Meanwhile, compliance theory underlines the importance of organizations agreeing to established rules, assuming that organizations with high open ownership are late in submitting monetary reports; this can disrupt investor certainty and may be subject to sanctions.

This study supports the findings of Afriyeni and Marlius (2019) that public ownership impacts compliance with monetary report submission. Contrary to the findings of Mardiani et al. (2021), these results indicate that public ownership is not related to compliance with monetary report submission.

*Vol. 4, No. 2, August 2024, pp. 317-327*
*https://doi.org/10.53067/ije3.v4i2.267*

### The Effect of Leverage on Timeliness of Financial Report Submission

The study's result indicates that its influence impacts compliance in submitting monetary reports. This result is based on agency theory and compliance theory. Agency theory assumes that an organization fulfils its commitments on time. Meanwhile, compliance theory emphasizes the importance of organizations agreeing to the rules. Pressure from creditors to comply with agreements often requires ideal monetary reports to be reported on time.

This finding supports Putri's (2019) finding that leverage essentially affects compliance in submitting monetary reports. It contrasts with the findings of Afriyeni and Marlius (2019), who found no relationship between leverage and delays in the accuracy of monetary reports.

### The Effect of Firm Size on Timeliness of Financial Report Submission

The findings of this study indicate that large organizations are bound to report their financial reports on time. This finding is reliable, as are agency and compliance theory estimates. Due to their sufficient assets, large companies usually present their financial statements on time, as agency theory suggests that this can avoid conflicts of interest between investors and managers. Large organizations often have the assets and resources to ensure ideal financial statement readiness and compliance, which aligns with compliance theory's emphasis on the importance of companies agreeing to existing guidelines.

Based on research by Fabiola and Bangun (2019), larger organizations are more likely to report their financial statements on time. Our results support their findings. The research trail of Supartini et al. (2023) found no relationship between firm Size and readiness for compliance in monetary report reporting.

### The Effect of Profitability on Timeliness of Financial Report Submission

The findings of this study indicate that benefits affect how quickly monetary reports are submitted. However, agency theory can still be applied to profitability because profitability only partially determines conflicts of interest in responsibility and accountability. It shows that profitability does not affect organizations in submitting monetary reports on time; both organizations with low and high-profit levels can present their reports on time without focusing on the level of profitability (Martha & Gina, 2021). In addition, the compliance theory that emphasizes the importance of organizations following established rules shows that the level of organizational profit only sometimes determines the consistency of compliance with financial reporting.

The findings of this study support the findings of Martha and Gina (2021), who found no relationship between the timely submission of financial reports and profitability. Financial reports must be submitted on time when the business is productive; according to research by Azhari and Nuryatno (2019), this study contradicts what they found.

## CONCLUSION

The research and discussion in the previous chapter concluded that in property and real estate companies listed on the Indonesia Stock Exchange for the 2020-2022 period, public ownership, leverage, and company size affect the timeliness of financial report submission. Regardless of profitability, all businesses in the same industry meet the requirements to produce their financial reports within the time frame.

Future research should look at the capacity of companies listed on the Indonesia Stock Exchange to submit their annual financial reports on time and by the requirements. Further research can collect more data by extending the observation period and using the latest data from the Indonesia Stock Exchange. Several factors, including audit opinion, auditor fees, auditor reputation, KAP reputation, and management ownership, affect how quickly financial reports must be submitted.

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