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Corporate Size, Profitability, Liquidity And Accuracy Of Corporate Internet Reporting Time

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ABSTRACT

This research aims to determine the effect of company size, profitability and liquidity on corporate internet reporting timeliness which is focused on manufacture companies that listed on Indonesia Stock Exchange (IDX). Population of this study uses manufacture companies that listed on IDX period 2018, which uses purposive sampling as the method to choose samples. 122 manufacture companies are selected as the samples of this research. Data analysis techniques in this research used ordinal logistic regression that has previously been fulfilled goodness fit and parallel lines test. The result of this research is company size has a negative effect on corporate internet reporting timeliness that causes corporate internet reporting timelines of the samples companies become shorter, which means better timeliness meanwhile profitability and liquidity do not affect corporate internet reporting timeliness of samples' companies. This study contributes to the reference related to factors that affect the timeliness of corporate internet reporting.

KEYWORDS: Company Size; Corporate Internet Reporting; Liquidity; Profitability; Timeliness.

INTRODUCTION

The capital market in Indonesia has now developed rapidly despite the ups and downs (Rahma et al., 2017). This development is marked by the increasing number of companies that go public. Financial reports are an important reference for stakeholders and thus their timeliness is very important for the effectiveness of investment decision making (Al-Muzaiqer et al., 2016). Timeliness is the most important element of financial information for the accounting profession. To achieve timeliness, fast and accurate information is needed so that information needed by users of financial statements can be available on time (Kusrinanti et al., 2012). Timeliness means having information available for decision making before the information loses its ability to influence decisions. If information is not available when needed or available long after the event is reported, the report has no value for future actions, has no relevance and is not useful (Taufik et al., 2014).

The importance of financial reports makes there are regulations regarding the obligation to report financial statements in a timely manner in accordance with Law No.8 of 1995 concerning capital market regulations that listed companies registered in the capital market must submit periodic financial reports to Bapepam and announce reports to the public about material events. The existence of regulations provided by the Indonesian stock exchange's capital market has also required the submission of financial reports in accordance with Capital Market Regulation Number X.K.2 Attachment to the Chairman of Bapepam No. Kep-34 / BL / 2011 dated July 5, 2011 concerning the submission of the issuer's periodic financial statements or regarding the Obligation of Information Submission that the submission of financial statements no later than March 31 or 90 days after the date of the annual financial statements. If there is a delay in the process of submitting the company's annual financial statements concerned will be subject to sanctions in accordance with the Decree of the Directors of PT. Jakarta Stock Exchange Number: KEP-307 / BEJ / 07-2004 concerning Regulation Number 1-H concerning sanctions.

Corporate Internet Reporting is financial reporting conducted by companies through the internet that is presented on the company's website. Or the presentation of financial information reporting companies through the internet media. Several studies both in Indonesia and abroad (Ezat, 2009; Aly et al., 2010; Lestari & Chariri, 2007; Widaryanti, 2011; Prasetya & Irwandi, 2012; Kusrinanti et al., 2012) have analyzed the factors that affect the timeliness of company reporting via the internet or company website. The factor that can affect the timeliness of financial statement submission is company size. The size of the company is based on the value of total assets (Saputra & Ramantha, 2017). Large companies have a greater obligation in meeting the information needs of investors, so that they will provide more detailed disclosures in their financial statements. This is supported by research by Lestari & Chariri (2007); Widaryanti (2011); and Kusrinanti et al. (2012). Large companies tend to do the timeliness of Corporate Internet Reporting compared to medium and small companies (Kusrinanti et al. 2012).

Other variables that commonly appear affect the timeliness of Corporate Internet Reporting, namely profitability and liquidity. Kusrinanti et al. (2012) observed that profitability had a significant effect on the timeliness of Corporate Internet Reporting. This is not in accordance with Lestari & Chariri, (2007); Widaryanti (2011); Prasetya & Irwandi (2012); and Ezat (2009), which stated that profitability had no effect on the timeliness of Corporate Internet Reporting. Companies that are financially strong will be more likely to report more financial information than weak companies. The results of this study are consistent with the results of a study conducted by Ezat (2009) who examined the relationship between liquidity and online disclosure. However, Widaryanti (2011); Kusrinanti et al. (2012) disagree because their research results show that liquidity cannot affect the timeliness of Corporate Internet Reporting. There are gaps in the results of these studies, which are related to liquidity. In addition, this study also wants to provide an overview of the effect of company size, profitability and liquidity together on the timeliness of Corporate Internet Reporting on manufacturing companies listed on the Indonesia Stock Exchange, manufacturing companies were chosen because they are one of the largest sectors in the Stock Exchange market. Indonesia.

Research Hypothesis

Effect of Company Size on Timeliness of Corporate Internet Reporting

The size of the company can be based on the total value of assets, total sales, market capitalization, number of workers and so on. The greater the value of these items, the greater the size of the company (Nasution, 2013). The size of the company was found to have a relationship with the timeliness of financial reporting (Afify, 2009; Ashton et al., 1987). Large companies often argue for faster delivery of financial statements for several reasons. First, large companies have more resources, more accounting staff and sophisticated information systems and have strong internal control systems. Second, large companies get more supervision from investors and regulators and are more in the public spotlight (Sa'adah, 2013).

H_1: Company size affects the timeliness of corporate internet reporting

Effect of Profitability on the Timeliness of Corporate Internet Reporting

According to Dyer & McHugh (1975), companies that have high profitability can be said that the company's financial statements contain good news and the company tends to submit its financial statements on time. Companies that have high rates of profit also tend to submit their financial statements on time. Research conducted by Octafiana, et al. (2014) which states that profitability affects the timeliness of Corporate Internet Reporting. In the research of Kusrinanti et al. (2012) and Aly et al. (2010) shows that profitability has a significant effect on the timeliness of Corporate Internet Reporting, which means the more profit a company has, the greater the probability of a company to implement timeliness of Corporate Internet Reporting.

H_2: Profitability Influences Timeliness of Corporate Internet Reporting

Effect of Liquidity on Timeliness of CIR

According to Lestari & Chariri (2007) the attention of regulators and investors to the going concern status of the company will motivate companies with high liquidity to conduct Corporate Internet Reporting so that information about the company's high liquidity is known to many parties. In a study conducted by Lestari & Chariri (2007) and Ezat (2009) which showed that liquidity had a significant effect on the timeliness of internet-based financial reporting.

H_3: Capital Structure Influences Timeliness of Corporate Internet Reporting

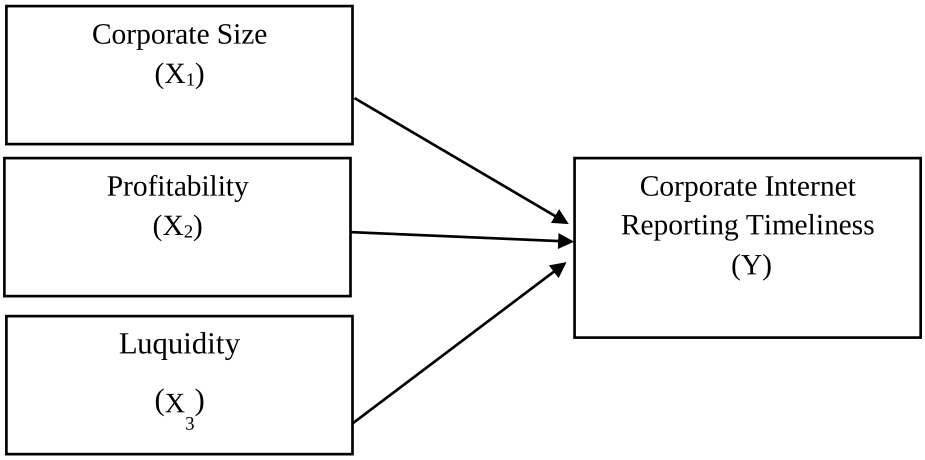

Figure 1. Research Framework

METHOD

This type of research is associative research that aims to determine the causal relationship. This study aims to examine the effect of company size, profitability and liquidity on the timeliness of corporate internet reporting of manufacturing companies listed on Indonesian Foam. The population used is all manufacturing companies registered in Indonesia Foam in 2018, 2018 was chosen because in that year manufacturing companies gave the largest contribution to GDP which was 19.86%. The sample used in this study was selected based on the following criteria: 1) Manufacturing companies listed on the Indonesia Stock Exchange in the year 2018 2) Manufacturing companies that issued audited financial statements on www.idx.co.id which contained data relating to company size, profitability and liquidity, 3) Manufacturing companies that experienced profits in 2018. Data used in this study are secondary data in the form of financial statements of manufacturing companies listed on the Indonesia Stock Exchange in 2018. Data acquisition techniques in this study use documentation techniques by collecting data and information.

Operational Definition and Variable Measurement

This study uses three independent variables namely company size, profitability and liquidity. The company size variable is measured from the total assets of the company, the profitability variable is measured based on the Return on Assest (ROA) ratio and the liquidity variable is measured based on the current ratio or Current Ratio (CR). While the dependent variable on the timeliness of Corporate Internet Reporting is measured by counting the number of days of financial reporting timeliness on the Indonesia Stock Exchange website.

Data analysis technique

Data processing starts from tabulating data in Microsoft Excel then is processed using version 25 of the SPSS (Statistical Product and Service Solution) software which includes descriptive statistical analysis, parallel lines test, simultaneous tests, goodness fit test, determination coefficient test, ordinal logistic regression test.

RESULTS AND DISCUSSION

Descriptive statistical analysis aims to explain and provide a general description of the sample data of all variables examined statistically including, mean, median, maximum value of minimum dam, and other measures. Descriptive statistical analysis in this study was conducted on 124 data.

	N	Minimum	Maximum	Mean	Std. Deviation
Y	124	32.00	218.00	90.4113	24.30866
X1	124	25.31	33.39	28.4105	1.55566
X2	124	.00	.93	.1043	.12907
X3	124	.68	20.58	2.5038	2.38631
Valid N (listwise)	124				

Notes : Y = Timliness; X1= Corporate Size; X2= Profitability; X3= Liquidity

Table 1. Descriptive Statistic

The descriptive statistical analysis of each variable is as follows:

Timeliness

Based on table 1, the minimum or lowest value of the dependent variable on time is 32 and the highest or maximum value is 218. The lowest value 32 is owned by Unilever Indonesia Tbk company, which means the company is the earliest manufacturing company reporting its finances on the internet. Unilever Indonesia Tbk conducted the earliest Corporate Internet Reporting on February 1, 2018 or on the 32nd day. While the highest value is owned by Bata Bata Shoes with a value of 218 which means the company is the manufacturing company which is the earliest of its financial reporting on the internet. Sepatu Bata Tbk reports its financial statements on the internet on August 6, 2018 or 218th day.

The mean value on the timeliness variable is 90.4113. This indicates that the average manufacturing company reports its financial statements on the internet on the 90th day, on March 31, 2018. The standard deviation of the timeliness variable is 24.30866.

Corporate Size

The minimum value of the independent variable of company size is 25.31 and the highest or maximum value is 33.39. The minimum value of 25.31 is the company Primarindo Asia Infrastructure Tbk, which indicates that the company is a company with the lowest total asset value compared to other manufacturing companies, which is valued at IDR 98,190,640,839.

While the maximum value of 33.39 is Argha Karya Prima Ind. Tbk which signifies the company has the largest total asset value of IDR 318,080,326,465,000. The mean value on the company size variable is 28.4105 or around IDR 2,187,000,000,000. The standard deviation of the firm size variable is 1.55566

Profitability

The minimum or lowest value of the profitability independent variable is 0 and the highest or maximum value is 0.93. The minimum profitability value is 0.001643 or 0% owned by Nusantara Inti Corpora Tbk company. While the maximum value of 0.93 or 93% profitability is owned by Merck Tbk. The mean value on the profitability variable is 0.1043. The mean value of 0.1043 signifies that in 2018 manufacturing companies will reach a probability level of 10%. The standard deviation of the profitability variable is 0.12907.

Liquidity

The minimum or lowest value of the independent variable liquidity is 0.68 and the highest or maximum value is 20.58.

Table 2. Paralel Lines Test

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Null Hypothesis	673.389			
General	630.697[b]	42.692[c]	126	1.000

The null hypothesis states that the location parameters (slope coefficients) are the same across response categories.
a. Link function: Logit.
b. The log-likelihood value cannot be further increased after maximum number of step-halving.
c. The Chi-Square statistic is computed based on the log-likelihood value of the last iteration of the general model. Validity of the test is uncertain.

The minimum value is the Steadfast Marine Tbk company and the maximum value is owned by Gudang Garam Tbk. The mean value of the liquidity variable is 2.5038, indicating that in 2018 the average manufacturing company has a current ratio of 2.5028. The standard deviation of the liquidity variable is 2.38631.

Parallel Lines Test

The test of parallel lines table is used to test the assumption that each category has the same parameters or the relationship between independent variables and logit is the same for all logit equations. If the value of sig. > 0.05 then the slope coefficient is the same for all independent variables whereas if sig. <0.05 then the slopr coefficient is not the same for all independent variables. Parallel lines test results used can be seen in the following.

The parrallel lines test results above show that the chi-square value is 42,692 and the value of sig. 1,000 greater (>) 0.05, so it can be said that the slope coefficient is the same for all independent variables or the resulting model has the same parameters so that the selection of the link function is appropriate. The conclusion in this test is that the slope coefficient is the same for all independent variables.

Simultaneous Test

Chi square test is proven to determine the simultaneous influence of variables X1, X2 and X3 variables as a whole or simultaneously on the Y variable. The fitting information / simultaneous test model in this study is used to test whether the model with independent variables of company size, profitability and liquidity is better than the model without the independent variable. Simultaneous F test on the model can be determined by looking at the sig value. chi square.

The simultaneous test calculation results above, showed that the Chi-Square value of 13,644 with sig values. of 0.003 smaller (<) 0.05, so it can be said that the model using the independent variable company size, profitability, and liquidity is better than the model without the independent variable. The conclusion in this test that the model by inserting / using independent variables is better

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only	687.034			
Final	673.389	13.644	3	.003
Link function: Logit.				

Table 3. Chi Square Test

Goodness of Fit

Goodness of fit is used to test whether the empirical data matches or fits the model (there is no difference between the model and the data so the model can be said to be fit). If the value of sig. Chi Square> 0.05 then indicates the regression model used is appropriate or feasible to use. Goodness of Fit test results can be seen in the following table.

	Chi-Square	Df	Sig.
Pearson	4903.149	5286	1.000
Deviance	673.389	5286	1.000
Link function: Logit.			

Table 4. Goodness of Fit

Goodness of Fit test results above indicate that the value of sig. Pearson and Deviance Chi-Square test of 1,000 is greater (>) than 0.05, so it can be said that the regression model used is appropriate or feasible to use.

Determination Coefficient

The coefficient of determination explains the variation of the influence of the independent variables on the dependent variable.

Determination Coefficient Result

The results of the calculation of the coefficient of determination show the value of R square using various methods. Nagelkerke R Square method provides the greatest value among other models that is equal to 0.105. Nagelkerke R Square value of 0.105 has not approached 1 (one) which shows that the value of Nagelkerke R Square is small and the ability of independent variables namely company size, profitability, and liquidity in explaining the variation of the dependent variable timeliness of Corporate Internet Reporting is very limited. Then it can be said that the independent variables of company size, profitability and liquidity have a proportion of influence on the timeliness dependent variable of 10.5% and the rest of 89.5% (100% -10.5%) are influenced by variables not contained in this study.

Logistic Regression Model

The analysis used in this study is the ordinal logistic regression analysis, which is by looking at the effect of company size, profitability, and liquidity on timeliness. The results of the logistic regression analysis in this study are as follows

Table 5.
Pseudo R-Square

Cox and Snell	.104
Nagelkerke	.105
McFadden	.020

Link function: Logit.

Table 6.
Logistic Regression

		Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	Upper Bound
Threshold	[Y = 32.00]	-15.653	3.290	22.632	1	.000	-22.103	-9.204
Location	X1	-.381	.108	12.426	1	.000	-.593	-.169
	X2	.402	1.252	.103	1	.748	-2.051	2.856
	X3	.046	.067	.459	1	.498	-.087	.178

Link function: Logit.

Then based on the results of the ordinal logistic regression that has been done, the simultaneous equation model can be formulated as follows:

Timeliness = -15.653 - 0.381 Corporate Size + 0.402 Profitability + 0.046 Liquidity

The regression results can be concluded that the constant a is equal to - 15,653 means that if the independent variable is company size, profitability, and liquidity = 0, then the dependent variable is timeliness of 15,653. The regression coefficient of the independent variable company size 0.381 shows a negative sign. This shows that the firm size variable has a negative relationship with the dependent variable on timeliness. This means that if the independent variable increases in size by 1 unit while the other independent variables are permanent then the dependent variable on timeliness will decrease by 0.381. It can be concluded that the relationship between company size and the timeliness of Corporate Internet Reporting is inversely proportional. The greater the size of the company, the smaller the value of the number of days. The smaller value of the number of days in the dependent variable the timeliness of Corporate Internet Reporting indicates the earlier or more timely the company in reporting its finances through the internet media.

The regression coefficient of the independent variable profitability was 0.402 which showed a positive sign. This shows that the profitability variable has a positive relationship with the dependent variable on timeliness. This means that if the independent variable profitability has increased by 1 unit while other independent variables are permanent then the dependent variable timeliness will increase by 0.402. The regression coefficient of the independent variable liquidity of 0.046 indicates a positive direction. This shows that the liquidity variable has a positive relationship with the dependent variable on time. This means that if the independent variable increases in liquidity by 1 unit while the other independent variables are permanent then the dependent variable timeliness will increase by 0.046.

T-Test

Table 7. Parameter Estimates

		Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval Lower Bound	95% Confidence Interval Upper Bound
Threshold	[Y = 32.00]	-15.653	3.290	22.632	1	.000	-22.103	-9.204
Location	X1	-.381	.108	12.426	1	.000	-.593	-.169
	X2	.402	1.252	.103	1	.748	-2.051	2.856
	X3	.046	.067	.459	1	.498	-.087	.178

Link function: Logit.

Significant test is used to find out whether the independent variables of company size, profitability, and company size have a partial and significant effect on the dependent variable of timeliness. Based on the test results in the table 7, it can be concluded that the hypothesis test of each independent variable on the dependent variable is as follows.

Sig value of the independent variable company size of 0,000. This value is smaller than 0.05 which means that the independent variable of company size has a significant effect on the timeliness of Corporate Internet Reporting. Sig value of the profitability independent variable of 0.748. This value is greater than 0.05, which means profitability does not significantly influence the timeliness of Corporate Internet Reporting. Sig value of the liquidity free variable of 0.498. This value is greater than 0.05, which means that liquidity has no significant effect on the timeliness of Corporate Internet Reporting.

Effect of Company Size on Timeliness of Corporate Internet Reporting

Company size has a significant negative effect on the timeliness of Corporate Internet Reporting. It can also be said that the size of the company has an inverse relationship with the timeliness of Corporate Internet Reporting, this indicates the greater the size of the company or the greater the total value of the company's assets, the smaller the value of timeliness where the value of the punctuality of the smaller indicates faster or more early the company published its financial statements through the internet media. Companies with large asset values certainly need more time to verify the validity of their financial data. The results of this test are consistent with the research Octafiana, et al (2014), Widaryanti (2011), and Ezat (2009) which states that company size influences the timeliness of Corporate Internet Reporting.

Effect of Profitability on the Timeliness of Corporate Internet Reporting

The profitability variable partially does not affect the timeliness of Corporate Internet Reporting, but it does have a positive effect simultaneously on the timeliness of Corporate Internet Reporting, although it is not significant. Profitability conditions that describe the level of company health do not affect the timeliness of Corporate Internet Reporting. This means that there is no tendency for companies that experience profits to make timely financial reporting of companies via the internet earlier. The results of this test are consistent with the research of Lestari (2014) and Octafiana, et al (2014) and Puspaningrum

(2013) which state that the profitability variable does not affect the timeliness variable of Corporate Internet Reporting, but contradicts the research of Apriani & Asbullah (2017) which states otherwise.

Effect of Liquidity on Timeliness of Corporate Internet Reporting

Based on the results of the study indicate that the variable liquidity does not significantly influence the timeliness variable Corporate Internet Reporting. So it can be interpreted that both companies that have high or low liquidity have the same pressure to submit their financial statements on time, because they are always monitored by investors and interested parties. These test results are consistent with research by Asbullah (2014), Octafiana, et al (2014), Puspaningrum (2013), Kusrinanti (2012) and Lestari (2014) which state that liquidity has no effect on the accuracy of corporate internet reporting time.

CONCLUSION

Based on the results of data analysis and discussion in the previous chapter, it was concluded that company size, profitability and liquidity together influence the timeliness of Corporate Internet Reporting variables in manufacturing companies in the year 2018. Large companies will tend to be more immediate and timely in publishing financial statements compared to small companies. Profitability and liquidity do not significantly influence the timeliness of Corporate Internet Reporting. Both companies that have high or low profitability and liquidity have the same pressure and obligation to submit financial reports in a timely manner to comply with regulations and because they are always monitored by the regulatory body, investors and interested parties. This study contributes to the reference related to factors that affect the timeliness of corporate internet reporting. In this study there are still various variables that can affect the timeliness of corporate internet reporting, such as the type of industry and the size of the audior, so there is still wide opportunity for the next researcher to be able to expand the variables that affect the timeliness of corporate internet reporting.

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