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Timeliness for Submitting Financial Statements to Mining Companies in Indonesia

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ABSTRACT

With profitability serving as a moderating variable, the objective of this study is to objectively evaluate the impact of firm size on the timely submission of financial statements. This study makes use of secondary data and a quantitative methodology. A purposeful sample was chosen from a population of companies in the mining industry that will be listed on the IDX between 2019 and 2021. The moderated regression analysis method of the SPSS application was used to evaluate the hypothesis. The study's findings show that while profitability can increase or decrease a company's size's effect on how quickly financial statements are released, a financial statement's size by itself has no bearing on when it must be submitted. Future research on firm age can be guided by the study's findings. Next research may concentrate on the company's changeable age depending on the study's findings. Businesses having a longer lifespan gain expertise in data collection, processing, and output because age influences how investors deploy their capital. At that point, the company's age will start to affect how quickly financial statements are submitted.

Keywords: Firm Size, Mining Companies, Profitability, Submission of Financial Statements, Timeliness.

INTRODUCTION

Financial reports must reveal a company's financial situation for entities with management representation. A company's financial report, which documents its financial data over the course of an accounting period, can be used to assess its success. Ikatan Akuntan Indonesia (2018) claims that both internal users, such as management and staff, and external users, such as investors, creditors, and the government, may make use of this information. Financial reports are utilized as a foundation for many future choices in addition to providing information about the company's historical performance. Financial reports must be filed on time. Financial statements must be reported. The public, management, and business owners will be unable to communicate if financial reports are not submitted on time. According to Jayanti (2018), when financial report submission deadlines are missed, investor confidence in decision-making decreases.

The timely production of financial statements is essential. The longer it takes to create audited financial reports, the more likely investors are to become victims of fraud, and the process of appraising investments is also growing hazier (Whittred, 1980). One of the company's strategic objectives is to gain a competitive edge through timely financial statement presentation. The major goal of doing this is to improve the company's reputation, which will increase public trust in the accuracy of the information the company offers (Astuti, 2007).

Regulation Number X.K.6 of Bapepam, which requires public companies whose registration statements have effectively become required to submit an annual report to Bapepam and LK no later than 4 (four) months after the end of the financial year, must be amended in order to improve the quality of information disclosure in issuers' and public companies' annual reports. The deadline for submitting annual reports to Bapepam and LK for publicly traded companies is the end of the sixth month of the previous fiscal year or the Annual General Meeting of Shareholders, whichever occurs later (GMS). Any party that disobeys the terms of this POJK, including those who are the cause of such violations, may suffer administrative repercussions from the OJK. The consequences include written warnings and fines, or more accurately the requirement to pay a predetermined sum of money. Penalties might take the form of verbal or written warnings, financial penalties, or both.

The size of the business is one of the elements that affects how quickly financial statements are presented. The quantity of information a business has and the management's understanding of the importance of information for both internal and external parties can be influenced by the size of the organization. Big corporations allegedly deliver financial reports more quickly than tiny enterprises do, according to Saleh and Indah (2004). Profitability is another aspect that affects how quickly financial statements must be issued. Companies frequently disclose their financial reports more promptly because profitability is good news. Low profitability, however, is bad news, thus companies frequently delay the presentation of their financial reports (Gafar, Lewi, & Irwansyah, 2017).

LITERATURE REVIEW

Compliance Theory

Because the benefits to consumers of financial statements outweigh the costs to the organization, compliance theory might encourage people to abide by applicable laws and businesses that seek to file financial reports on time. Both Law No. 8 of 1995 Concerning the Capital Market and Financial Services Authority Regulation Number 29/POJK.04/2016 Concerning "Annual Report of Issuers or Public Firms" regulate the requirement for timely submission of financial reports for public firms in Indonesia. These regulations make sure that everyone (public firms) who engages in capital market activity conducts themselves appropriately and punctually while submitting financial reports. This is consistent with Tyler's compliance theory, which asserts that the two primary schools of thinking regarding how to interpret legal compliance are instrumental and normative (2004). According to the normative perspective, people tend to abide by the law since they are all committed to the standard through morality and legitimacy.

Financial Statements

The results of a company's operations are reflected in its financial statements, which are a source of crucial financial information for both internal and external organizations. According to Otoritas Jasa Keuangan (2016), yearly financial reports are the act of submitting annual financial reports. A review of the annual financial statements in an annual financial report enables identification of the company's overall financial situation and knowledge of the financial position. Annual financial reports are intended to give readers information about a company's financial health, performance, and changes over time that can be used to help them make financial decisions (Ikatan Akuntan Indonesia, 2018). Financial Statements Submission Timeliness, in Dyer and Arthur opinion (1975), The number of days between the end of the fiscal year and the day the Sydney Stock Exchange receives the preliminary final statement is known as the preliminary lag. The period of time between the end of the fiscal year and the date stated as the opinion signature date in the auditors' report is known as the auditors' signature lag. Total lag: the time between the end of the fiscal year and the day the Sydney Stock Exchange receives the released annual report. Chambers and Penman (as cited in Hilmi & Ali, 2008) saying that timeliness in financial reports can be characterized in one of two ways: either as the interval between the date of the financial statements and the reporting date, or as the promptness of the reporting in respect to the anticipated reporting date. The Financial Services Authority (OJK) mandates that public firms that are traded on the Indonesia Stock Exchange and other national stock exchanges submit their financial reports no later than the end of the fourth month following the conclusion of the fiscal year.

Firm Size

According to Abadi, Hiro, and Dillak's (2017) research, firm size may be thought of as a comparison of the size or size of a balance sheet entity. Large asset firms are assumed to have effective control systems backed by a sizable human resource base and to have access to more data that can expedite the audit process. The size of a corporation is defined by the size of its assets, claim Barjono and Hakim (2018). In this study, total assets are used as a proxy for firm size. Due to increased public scrutiny and investor pressure, large organizations are more likely than small enterprises to submit financial reports on schedule (Saleh & Indah, 2004).

Profitability

A company's profitability is evaluated by how much money it can spend overall after deducting the costs of financing such assets (Hanafi & Abdul, 2018). Dura (2017) asserts that a company's profitability level is a predictor of the outcomes that its operations must produce. In this circumstance, a company's profit is one method of assessing its effectiveness, which is associated with several corporate policies and initiatives that the company has implemented over the course of an accounting period. This supports Listiana and Susilo's (2012) assertion that a company's high level of profitability indicates effective management. So, it's safe to say that the business executes its operational activities fairly effectively.

Theoretical Framework and Hypotheses

The Effect of the Firm Size on Timeliness for Submitting Financial Statements

Saleh and Indah (2004) claim that because major enterprises are subject to increased public scrutiny and investor pressure, they are more likely than small businesses to provide financial reports on time. According to research findings from Saputra and Wayan (2017); Almilia and Lucas (2006); Astuti (2007); Utami and Yennisa (2017); and Toding and Made (2013), business size has been proven to affect the timeliness for filing financial statements. This is consistent with Valentina and Gayatri's (2018) finding that firm size influences how quickly companies report their financial data. In order for a company to deliver financial reports on time, management and investors must have a stronger relationship the larger the company. The study by Saleh and Indah (2004) says that firm size has no influence on the timely submission of financial statements, however this study deviates from that assertion since investors are more likely to monitor and pay attention to large companies than to small ones. The study's hypothesis is as follows in light of this description:
H1: Firm size affects the timeliness of submitting financial statements

The Effect of Profitability in Strengthening or Weakening the Connection Between Firm Size and Timeliness for Submitting Financial Statements

In this case, a company's profit is one way to assess the success of its effectiveness, which is connected to various company policies and decisions that have been put into practice by the company during an accounting period (Dura, 2017). A company's level of profitability reflects the impact that must be produced by its operations. The findings from the studies by Gafar et al. (2017); Saputra and Wayan (2015); Andriana and Nada (2015); Dewi and Made (2014) show how profitability affects how quickly financial statements must be submitted. According to research by Maharani and Darsono (2015), profitability as measured by return on assets has a significant positive impact on the timely submission of financial accounts (ROA). It differs from Saputra and Wayan's (2017) claim that timely financial reporting happens regardless of how profitable a company is because timely financial reporting will happen regardless of how a company is profitable. The study's hypothesis is as follows in light of this description:
H2: Company profitability can strengthen or weaken the connection between Firm Size and timeliness for submitting financial statements.

RESEARCH METHOD

Population and Sample

The 132 mining businesses listed on the Indonesia Stock Exchange (IDX) for the years 2019 to 2021 make up the study's population. Purposive sampling, which selects samples based on specified criteria, was the sampling approach utilized in this investigation. Mining businesses who did not declare their financial statements in rupiah currency met the criteria for this study. These enterprises numbered up to 84, making the sample for this study comprised of 48 businesses.

Data Sources and Data Collection Techniques

Profitability serves as a moderating component in the study's data, and business size serves as an independent variable that may have an impact on how quickly financial statements are presented. The sample includes mining businesses with IDX listings. The type of data used in this study was secondary data, or information gathered by organizations that compile data and make it accessible to the general public. Through library research, secondary data was gathered by compiling books, articles, research journals, and other sources that could help with the technical and theoretical development of this work. The majority of the secondary data consists of corporate financial reports that were published on the IDX between 2019 and 2021.

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Variable Operational Definitions

The three categories into which the variables in this study are divided are dependent variable, independent variable, and moderating variable. The dependent variable in this study is the timely submission of financial accounts. Company size is an independent variable, whereas profitability is a moderating variable.

Timeliness for Submitting financial statements

This element is determined by how long it takes for the audited annual financial statements to become publicly available after the conclusion of the company's fiscal year and the date of submission to the IDX, which is regarded as the date of public release (Widati & Septi, 2008).

Firm Size

Ferry and Jones claim that a scale known as "firm size" can be used to categorize a company's size in a variety of ways, including total assets, revenue, log size, the market value of its shares, market capitalization, and other factors (as stated in Panjaitan, Dewinta, & Sri, 2004). a good understanding with others. The natural logarithm of the final balance of all of the company's assets is used to calculate the size of the business. The natural logarithm of the firm's overall capabilities is used in this study as a proxy for firm size. This logarithm is used to equalize the size of the regression and smooth the magnitude of the values. It employs a ratio scale. The formula reads as follows (Kartini & Arianto, 2008).

$$\boldsymbol{SIZE = Log\ Natural(Assets)}$$

Profitability

Profitability, according to Harahap (as cited in Sumiati & Ainniyya, 2021), is a ratio that depicts a business' capacity to make a profit while utilizing all of its assets and skills. An indicator of a company's likelihood of turning a profit is a ratio referred to as profitability (Kasmir, 2014). The capacity of a company to ROA serves as a gauge of profitability. The word "ROA" refers to a company's capacity to efficiently produce profit (the efficacy of action). Profit margin expansion increases a company's ability to respond more quickly. Businesses with strong return on assets are expected to finish their audits sooner than those with low profitability. When calculating ROA, total assets are compared to profit or loss before taxes (Gusmiranti, 2015).

$$\boldsymbol{Return\ on\ Asset = \frac{Earning\ After\ Tax}{Total\ Asset}}$$

Data Analysis Method

Descriptive Statistics

A summary or description of the data as determined by the minimum, maximum, mean, and standard deviation is provided by the descriptive analysis (Ghozali, 2016).

Classic Assumption Test

According to Juliandi, Azuar, Manurung, and Satriawan (2016), testing the conventional assumptions aims to assess the suitability of a regression model for estimation. The Best Linear Unbiased Estimator is a model that satisfies the conventional standards or avoids problems with normality, multicollinearity, heteroscedasticity, and autocorrelation tests (BLUE). This study examined them to see if there were any deviations from the accepted assumptions.

Test Hypothesis

Regression analysis and moderated regression analysis are used in the research's hypothesis test. One dependent variable (x) and one independent variable are all there are in a simple linear regression (y). The significance value is used to inform decisions; in particular, if it is less than 0.05, the independent variable influences the dependent variable, and vice versa (Ghozali, 2016). Data analysis techniques like modified regression analysis (MRA) are employed to limit the impact of moderator effects and protect sample integrity (Ghozali, 2016).

RESULTS

Descriptive Statistical and Classic Assumption Analysis

The research findings are described using descriptive statistics. The minimum, maximum, mean, and standard deviation of the data are discussed in this study. The timely filing of the financial statements is the dependent variable in the study. Firm size is an independent variable, whereas profitability is a moderating factor. The following table shows the findings of the descriptive analysis:

Table 1. Descriptive Statistic

	N	Min	Max	Average	Std. Dvt
Size	48	1.11	17.29	13.2825	4.00673
ROA	48	-1.54	.28	-.0322	.29993
TIME	48	.00	191.00	92.5625	37.89342
Valid N (listwise)	48				

Table 1 shows the outcomes of the descriptive statistical values for each variable in this investigation. The range of values for the timeliness variable for filing financial reports is 0 days, 191 days, and 92.56 days on average. This demonstrates that the typical mining industry business is in fact obligated to submit annual reports to the IDX. Given that the standard deviation, which is 37,893, is below the average number, the data have a restricted distribution.

The Firm Size variable produced results in the range of 1.11 to 17.29. A minimal value of 1.11 is discovered by computing the natural logarithm of PT Perdana Karya Perkasa's total asset value as of 2020. The natural logarithm is used to calculate the greatest asset value for 2018 for PT Aneka Tambang Tbk (ANTM), which results in a maximum value of 17.29. The median value of 13.2825 and standard deviation of 4.00673 show a smaller data distribution for the sample firms' firm size variation.

The profitability variable has a range of values, with a minimum value of -1.54, a maximum value of 0.28, and a mean value. There are companies that lose 154% of their total assets, and there are companies that make 28% of their total assets in profits. The median number indicates that mining companies normally lose -0.03% of their total assets in profits.

The vast data distribution of the sample companies' profit changes is demonstrated by the standard deviation, which is larger than average at 0.299. The normality test, multicollinearity test, heteroscedasticity test, and run test have all been performed in this study as conventional assumption tests in order to execute a moderate regression analysis test, as shown in Table 2.

Hypothesis Analysis

Table 2. The Result of Regression Test and Moderate Regression Analysis (MRA)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
Regresi	(Constant)	118.218	18.922		6.248	.000
	Size	-1.931	1.365	-.204	-1.415	.164
MRA	(Constant)	115.184	18.142		6.349	.000
	Size	-1.862	1.306	-.197	-1.426	.161
	Moderating	-.371	.161	-.318	-2.303	.026
a. Dependent Variable: TIME						

The impact of business size on the timely submission of financial statements to mining companies listed on the Indonesia Stock Exchange is the first hypothesis in this study (IDX). The results of the hypothesis test are presented in the above table, and they may be utilized to draw the conclusion that H1, which suggests that firm size has no effect on the timeliness of presenting financial statements, is untrue. The significance value of the first test, which demonstrates that the Firm Size variable has a significance value of 0.164 when the value is more than 0.05, serves as evidence for these conclusions. So, H1 is disregarded. The findings of this study are consistent with those of Saleh and Indah (2004), who found that firm size has no bearing on the speed at which financial statements are issued because larger companies are more likely to be subjected to closer examination and investor concern.

The second fundamental premise of this study is that profitability may have an effect on the relationship between the size of an organization and the timeliness of financial statement filings by mining companies listed on the Indonesia Stock Exchange (IDX). The results of the Moderated Regression Analysis test show that Profitability can, with a significance value of 0.026 where the value is 0.05, moderate the association between Firm Size and Timeliness of Financial Statement Submission. As a result, H2 is accepted.

DISCUSSION

The age of the company and the promptness with which financial statements are delivered may be inversely correlated, depending on the profitability of the company. Since success improves a company, age has an impact on timely submission of financial statements. Significant companies with strong profitability publish their financial reports more frequently to provide investors encouraging news sooner. According to a study by Maharani and Darsono (2015), profitability as defined by return on assets has a significant beneficial influence on the timely submission of financial accounts (ROA). Successful companies are renowned to maintain accurate financial records, therefore they typically produce financial reports on time (Hilmi & Ali, 2008).

CONCLUSION

The study's findings suggest that firm size has no bearing on how quickly financial statements for mining companies listed on the Indonesia Stock Exchange must be submitted. The association between business size and the promptness of financial information disclosure is moderated by profitability. The results of the data analysis's R square likewise indicate a value of 0.143, indicating that the independent variables—firm size and profitability—can operate as moderating variables to explain the dependent variable, which is the 14.3% timely filing of financial statements. The remaining 85.7% is determined by leverage, audit quality, audit opinion, and a number of other elements. According to this study, profitability and firm size both affect how quickly financial disclosures are given to Indonesian mining companies.

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DECLARATION OF CONFLICTING INTERESTS

No potential conflict of interest was reported by the authors

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