

ABSTRAK

Ketepatanwaktuan diperlukan dalam menyajikan suatu informasi yang relevan. Agar perusahaan memaparkan laporan keuangannya kepada publik tepat waktu maka harus memperhatikan faktor yang memberi pengaruh ketepatanwaktuan publikasi laporan keuangan. Penelitian ini dilaksanakan agar pengaruh profitabilitas, solvabilitas, ukuran Perusahaan, ukuran KAP serta opini auditor akan ketepatanwaktuan publikasi laporan keuangan dapat diketahui dengan subjek yakni perusahaan manufaktur sub sektor industry barang dan konsumsi pada Bursa Efek Indonesia (BEI) 2019-2021. Adapun jumlah sampelnya yakni 30 perusahaan yang memakai teknik purposive sampling dengan teknik analisisnya yakni analisis logistik. Berdasarkan hasil analisis diketahui bahwa profitabilitas, ukuran Perusahaan, ukuran KAP, serta opini auditor memberi pengaruh positif pada ketepatanwaktuan publikasi laporan keuangan, sedangkan solvabilitas tidak berpengaruh pada ketepatanwaktuan publikasi laporan keuangan.

Kata Kunci: ketepatanwaktuan;profitabilitas;solvabilitas;ukuran Perusahaan; ukuran KAP; opini auditor

ABSTRACT

Factors Affecting the Phenomenon of Timeliness of Financial Report Publications

Timeliness is needed to present relevant information. In order for a company to submit its financial reports to the public on time, it must consider the factors that affect the timeliness of the publication of financial reports. This study was done to examine the effect of profitability, solvency, company size, KAP size, and auditor opinion on the timeliness of the publication of financial reports. The research was done at goods and consumption industry sub-sector manufacturing companies listed on the Indonesia Stock Exchange at 2019-2021. The samples were 30 companies and used purposive sampling technique. The technique used was logistic analysis. The result indicated that profitability, company size, KAP size and auditor opinion have a positive effect on the timeliness of the publication of financial reports. Meanwhile the age of the solvency had no effect on the timeliness of the publication of financial reports.

*Keywords: profitability; solvency, company size; KAP size;
auditor opinion*