

ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi ketepatan waktu penyampaian laporan keuangan perusahaan manufaktur industri barang konsumsi yang terdaftar di Bursa Efek Indonesia. Faktor-faktor yang diujikan yaitu solvabilitas, profitabilitas, likuiditas, ukuran perusahaan, struktur kepemilikan, kualitas auditor dan pergantian auditor.

Data yang digunakan sebanyak 84 data yang berasal dari laporan keuangan dari 28 perusahaan selama periode 2014-2016. Data diambil menggunakan metode *purposive sampling*. Faktor-faktor kemudian diuji menggunakan uji regresi logistik.

Hasil uji penelitian menunjukkan bahwa faktor solvabilitas, profitabilitas, likuiditas, ukuran perusahaan, struktur kepemilikan, kualitas auditor dan pergantian auditor tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

Kata Kunci: Solvabilitas, profitabilitas, likuiditas, ukuran perusahaan, struktur kepemilikan, kualitas auditor dan pergantian auditor

ABSTRACT

This study aims to determine the factors that affect the timeliness of the delivery of financial statements of consumer goods manufacturing companies listed on the Indonesia Stock Exchange. Factors tested were solvability, profitability, liquidity, company size, ownership structure, auditor quality and auditor turnover.

The data used are 84 data derived from the financial statement of 28 companies during the period 2014-2016. Data were taken using purposive sampling method. The factors were then tested using a logistic regression test.

The result of research test indicate that solvability, profitability, liquidity, company size, owner structur, auditor quality and auditor turnover have no effect on the timeliness of financial statement submission.

Keywords : solvency, profitability, liquidity, company size, ownership structure, auditor quality, auditor turnover and timeliness