

ABSTRACT

**ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KETEPATAN
WAKTU PELAPORAN
KEUANGAN PERUSAHAAN**

(Studi Empiris pada Perusahaan Farmasi yang Terdaftar di Bursa Efek Indonesia
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The purpose of this study is to determine the effect of debt to equity ratio, profitability, ownership structure, auditor quality and auditor turnover in Pharmaceutical companies listed on Indonesia Stock Exchange in 2011-2015. This research is a comparative causal research. The population in this study are all pharmaceutical companies listed on the Indonesia Stock Exchange in 2011 to 2015. The sampling technique used purposive sampling method, so that obtained the sample as many as 10 companies. The type of data in this study is secondary data obtained from financial statement data in Indonesia Stock Exchange in 2011-2015. Data analysis techniques in this study using multiple linear regression analysis. The results show that first, debt to equity ratio has no effect on the timeliness of financial reporting. Second, profitability has no effect on the timeliness of financial reporting. Third, the ownership structure affects the timeliness of financial reporting. Fourth, the quality of auditors does not affect the timeliness of corporate financial reporting. Fifth, the change of auditors influences the timeliness of corporate financial reporting.

Key Words : Debt to equity ratio, profitability, ownership structure, quality of auditor (KAP), and auditor change.