

The Effect of Profitability, Firm Size, Auditor's Opinion and Reputation of Public Accounting Firm on Timeliness Reporting Financial Statement

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Abstract

This purpose of this study to examine the effect of Profitability, Firm Size, Auditor's Opinion, Reputation of Public Accounting Firm on Timeliness Reporting Financial Statement. In this study Logistic Regression is carried out with significance 5% on 39 sample of mining companies on the IDX during period 2017-2019. Profitability is measured by ROE, Firm Size is measured by ln asset total, Auditor's Opinion and Reputation of Public Accounting Firm are measured by dummy variable. This research showed that (1) Profitability has no significant effect on Timeliness Reporting Financial Statement, (2) Firm Size has no significant effect on Timeliness Reporting Financial Statement, (3) Auditor's Opinion has significant effect on Timeliness Reporting Financial Statement and (4) Reputation of Public Accounting Firm has significant effect on Timeliness Reporting Financial Statement.

Keywords: profitability, firm size, auditor's opinion, reputation of public accounting firm, timeliness

Pengaruh Profitabilitas, Ukuran Perusahaan, Opini Audit dan Reputasi KAP terhadap Ketepatan Waktu Penyampaian Laporan Keuangan

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Abstrak

Penelitian bertujuan untuk menganalisis pengaruh Profitabilitas, Ukuran Perusahaan, Opini Audit dan Reputasi KAP terhadap ketepatan waktu penyampaian laporan keuangan. Penelitian ini menggunakan regresi logistik dengan menggunakan signifikansi 5% kepada 39 sampel perusahaan pertambangan di BEI periode tahun 2017-2019. Profitabilitas diukur dengan ROE, Ukuran Perusahaan diukur dengan \ln total asset, Opini Audit dan Reputasi KAP diukur menggunakan variabel *dummy*. Adapun hasil penelitian ini menunjukkan bahwa (1) Profitabilitas tidak berpengaruh signifikan terhadap Ketepatan Waktu Penyampaian Laporan Keuangan, (2) Ukuran Perusahaan tidak berpengaruh signifikan terhadap Ketepatan Waktu Penyampaian Laporan Keuangan, (3) Opini Audit berpengaruh signifikan terhadap Ketepatan Waktu Penyampaian Laporan Keuangan dan (4) Reputasi KAP berpengaruh signifikan terhadap Ketepatan Waktu Penyampaian Laporan Keuangan.

Kata kunci: Profitabilitas, Ukuran Perusahaan, Opini Audit, Reputasi KAP, Ketepatan Waktu Penyampaian Laporan Keuangan