

***THE INFLUENCE OF PROFITABILITY, LEVERAGE AND AUDIT
OPINION TOWARD THE TIMELINESS SUBMISSION OF FINANCIAL
STATEMENTS***

By

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Abstract

This study is performed to examine the effect variable of Profitability, Leverage and Audit Opinion toward The Timeliness Submission of Financial Statements in manufacturing companies particularly various industry in Indonesian Stock Exchange over period 2010 – 2012. The population of this research is 41 manufacturing companies partially various industry listed on the Indonesian Stock Exchange over period 2010 - 2012. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 21 companies from 41 companies those are classified in manufacturing companies partially various industry in Indonesia Stock Exchange by using purposive sampling method. The analysis technique used here is logistic regression. This research results of this study indicated that Profitability, Leverage and Audit Opinion has significantly effect in simultaneous on the probability of The Timeliness Submission of Financial Statements. On the other hand, in partial, there are no significant for each variables.

Keywords : Profitability, Leverage, Audit Opinion, The Timeliness of Financial Statements.

**PENGARUH PROFITABILITAS, *LEVERAGE* DAN OPINI AUDIT
TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN
KEUANGAN (*TIMELINESS*)**

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Profitabilitas, *Leverage* dan Opini Audit terhadap Ketepatan Waktu Penyampaian Laporan Keuangan (*timeliness*) pada perusahaan manufaktur khususnya sektor aneka industri di Bursa Efek Indonesia (BEI) periode 2010-2012. Populasi dalam penelitian ini sejumlah 41 perusahaan manufaktur khususnya sektor aneka industry yang terdapat di Bursa Efek Indonesia periode 2010 – 2012 dengan menggunakan metode *purposive sampling*. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 21 perusahaan. Teknik analisis yang digunakan adalah regresi logistik. Hasil penelitian menunjukkan bahwa secara simultan variabel profitabilitas, *leverage* dan opini audit berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan (*timeliness*), sedangkan secara parsial tidak ada variabel yang berpengaruh signifikan.

Kata Kunci : Profitabilitas, *Leverage*, Opini Audit, Ketepatan Waktu
Penyampaian Laporan Keuangan (*Timeliness*).