

Pengaruh Kinerja Perusahaan, Struktur Kepemilikan, Reputasi KAP dan *Leverage* Terhadap *Timeliness of Financial Reporting*

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel kinerja perusahaan, struktur kepemilikan, reputasi KAP dan *leverage* terhadap *timeliness of financial reporting* pada perusahaan manufaktur di Bursa Efek Indonesia (BEI) periode 2013-2015. Variabel independen yang digunakan dalam penelitian ini adalah kinerja perusahaan, struktur kepemilikan, reputasi KAP dan *leverage*. Variabel dependen yang digunakan dalam penelitian ini adalah *timeliness of financial reporting*. Populasi dalam penelitian ini sejumlah 149 perusahaan manufaktur yang terdapat di Bursa Efek Indonesia periode (BEI) 2013-2015 yang dipilih dengan menggunakan metode *purposive sampling*. Data yang diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 77 perusahaan. Data yang digunakan dalam penelitian ini adalah data sekunder. Teknik analisis yang digunakan adalah regresi logistik. Pada tingkat signifikan 5%. Hasil penelitian menunjukkan bahwa kinerja perusahaan, struktur kepemilikan, reputasi KAP dan *leverage* secara simultan dan parsial tidak berpengaruh signifikan terhadap *timeliness of financial reporting*.

Kata kunci: Kinerja Perusaha, Struktur Kepemilikan, Reputasi KAP, *Leverage* dan *Timeliness of Financial Reporting*.

Effect of Firm Performance, Ownership Structure, Reputation of Public Accounting Firm, Leverage On Timeliness of Financial Reporting

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Abstract

This study was conducted to examine the effect of variable firm performance, ownership structure, reputation of public accounting firm and leverage on timeliness of financial reporting on manufacturing companies in Indonesia Stock Exchange (BEI) in the period 2013-2015. Independent variables used in this study is firm performance, ownership structur, reputation of public accounting firm and leverage. The dependent variable used in this study is timeliness of financial reporting. The population in this study a number of 149 manufacturing companies listed in Indonesia Stock Exchange period (BEI) 2013-2015 selected by using purposive sampling method. Data obtained from the company's financial statements are published. obtained a total sample of 77 companies. The data used in this research is secondary data. The analysis technique used is logistic regression. At the 5% significance level. The results showed that firm performance, ownership structur, reputation of public accounting firm and leverage simultaneously and partially does not significantly influence timeliness of financial reporting.

Keywords: firm performance, ownership structure, reputation of public accounting firm, leverage and timeliness of financial reporting