

**PENGARUH LIKUIDITAS, UKURAN PERUSAHAAN, DAN UKURAN
KANTOR AKUNTAN PUBLIK TERHADAP KETEPATAN WAKTU
PENYAMPAIAN LAPORAN KEUANGAN**

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh variabel Likuiditas, Ukuran Perusahaan dan Ukuran Kantor Akuntan Publik terhadap Ketepatan Waktu Penyampaian Laporan Keuangan. Populasi dalam penelitian ini sejumlah 42 perusahaan manufaktur khususnya sektor aneka industri yang terdapat di Bursa Efek Indonesia periode 2011-2013 dengan menggunakan metode *purposive sampling*. Diperoleh jumlah sampel sebanyak 22 perusahaan. Teknik analisis yang digunakan adalah regresi logistik. Hasil penelitian menunjukkan bahwa secara simultan variabel likuiditas, ukuran perusahaan dan ukuran kantor akuntan publik berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan, sedangkan secara parsial tidak ada variabel yang berpengaruh signifikan.

Kata Kunci : Likuiditas, Ukuran Perusahaan, Ukuran Kantor Akuntan Publik, Ketepatan Waktu Penyampaian Laporan Keuangan.

**THE INFLUENCE OF LIQUIDITY, COMPANY SIZE, AND THE SIZE OF
THE PUBLIC ACCOUNTANT TOWARD THE TIMELINESS
SUBMISSION OF FINANCIAL STATEMENTS**

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Abstract

This study is performed to examine the effect variable of Liquidity, Company Size and The Size of The Public Accountant toward The Timeliness Submission of Financial Statements in manufacturing companies. The population of this research is 42 manufacturing companies partially various industry listed on the Indonesian Stock Exchange over period 2011 - 2013. It is gained sample amount of 22 companies from 42 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 Liquidity, Company Size and The Size of The Public Accountant 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 : Liquidity, Company Size, The Size of the public accountant, The Timeliness of Financial Statements.