

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Debt to Equity Ratio* (DER), profitabilitas (ROA), kualitas auditor, opini audit dan ukuran perusahaan terhadap ketepatan waktu pelaporan keuangan yang telah disusun oleh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Sampel penelitian yaitu 58 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode tahun 2014-2016 sebanyak 174 observasi laporan keuangan. Sampel menggunakan metode *purposive sampling* terhadap data perusahaan yang terdaftar di Bursa Efek Indonesia. Variabel yang digunakan dalam penelitian ini adalah *Debt to Equity Ratio* (DER), profitabilitas (ROA), kualitas auditor, opini audit dan ukuran perusahaan.

Hasil uji regresi logistik menunjukkan profitabilitas, opini audit dan ukuran perusahaan berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan. Sedangkan *Debt to Equity Ratio* (DER) dan kualitas auditor tidak berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan. R^2 sebesar 0,299 menunjukkan ketepatan waktu dipengaruhi oleh *Debt to Equity Ratio* (DER), profitabilitas (ROA), kualitas auditor, opini audit dan ukuran perusahaan sebesar 29,90%.

Kata kunci: *Debt to Equity Ratio*, profitabilitas, kualitas auditor, opini audit, ukuran perusahaan.

ABSTRACT

This research aimed to examine the effect of Debt to Equity Ratio (DER), profitability (ROA), auditors' quality, audit opinion, and company size on punctuality of financial report conducted by manufacturing companies which were stated in Indonesia Stock Exchange.

The research sample was 174 financial report observation from 58 manufacturing companies which were stated in Indonesia Stock Exchange 2014-2016 periods. While, the sampling collection technique used purposive sampling on company's data which stated in Indonesia Stock Exchange. Moreover, the variables were Debt to Equity Ratio (DER), profitability (ROA), auditors' quality, audit opinion, and company size.

The result of logistic regression examination showed that profitability, auditor opinion and company size had significant effect on punctuality of financial report. Meanwhile, Debt to Equity Ratio (DER) and auditor quality did not significantly affect on punctuality of financial report. Furthermore, R^2 showed 0.299 it meant, punctuality was influenced by Debt to Equity Ratio (DER), profitability (ROA), auditors' quality, audit opinion, and company size were 29.90%.

Keywords: debt to equity ratio, profitability, auditors' quality, audit opinion, company size

