

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan (profitabilitas, likuiditas, dan solvabilitas), ukuran perusahaan, reputasi KAP, dan struktur kepemilikan terhadap ketepatan waktu pelaporan keuangan. Variabel yang digunakan ialah *Return of Equity* (ROE), *Current Ratio* (CR), *Debt Equity Ratio* (DER), ukuran perusahaan, reputasi KAP, dan struktur kepemilikan pihak luar.

Sampel yang diperoleh dengan menggunakan metode *purposive sampling* sebanyak 43 perusahaan sektor pertambangan terdaftar di Bursa Efek Indonesia selama periode tahun 2015-2017, sehingga berdasarkan kriteria yang telah ditentukan total jumlah sampel keseluruhan adalah 129 perusahaan pertambangan. Metode analisis yang digunakan ialah analisis regresi logistik dengan program bantu aplikasi SPSS vs. 25.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh positif terhadap ketepatan waktu pelaporan keuangan. Sementara itu, likuiditas, solvabilitas, ukuran perusahaan, reputasi KAP, dan struktur kepemilikan tidak mampu mempengaruhi ketepatan waktu dalam menyajikan laporan keuangan pada perusahaan pertambangan terdaftar di Bursa Efek Indonesia.

Kata kunci: ketepatan waktu pelaporan keuangan, kinerja keuangan, ukuran perusahaan, reputasi KAP, dan struktur kepemilikan.

ABSTRACT

This research aimed to find out the effect of financial performance, namely profitability, liquidity, solvability; also firm size, KAP reputation, and ownership structure on the time preciseness of financial reporting. While, the variables were Return On Equity (ROE), Current Ratio (CR), Debt Equity Ratio (DER), firm size, KAP reputation, and external ownership structure.

Moreover, the population was 129 mining companies. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 43 mining companies as sample, which were listed on Indonesia Stock Exchange. In addition, the data analysis technique used logistics regression with SPSS vs. 25.

The research result concluded profitability had positive effect on the time preciseness of financial reporting. On the other hand, liquidity, solvability, firm size, KAP reputation, and ownership structure did not affect the time preciseness in presenting financial statement of mining companies; which were listed on Indonesia Stock Exchange.

Keywords: Time Preciseness of Financial Statement, Financial Performance, Firm Size, KAP Reputation, Ownership Structure