

ABSTRAK

HUBUNGAN PROFITABILITAS, LIKUIDITAS, LEVERAGE, OPINI AUDIT, KUALITAS AUDITOR, DAN UKURAN PERUSAHAAN DENGAN KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN

(Studi Empiris pada Perusahaan *Consumer Goods Industry* Yang Terdaftar di BEI periode 2013-2015)

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2017

Tujuan penelitian ini untuk mengetahui hubungan antara profitabilitas, likuiditas, *leverage*, opini audit, kualitas auditor, dan ukuran perusahaan dengan ketepatan waktu penyampaian laporan keuangan.

Jenis penelitian yang dilakukan adalah studi empiris. Populasi yang digunakan dalam penelitian ini adalah perusahaan industri barang konsumsi yang terdaftar di BEI tahun 2013-2015. Sampel dalam penelitian ini berjumlah 31 perusahaan yang ditentukan berdasarkan kriteria tertentu. Teknik analisis yang digunakan adalah deskriptif kuantitatif dengan alat statistic *crosstabs* dan korelasi eta.

Hasil penelitian menunjukkan bahwa terdapat hubungan positif yang sangat lemah antara profitabilitas, likuiditas, ukuran perusahaan dan ketepatan waktu penyampaian laporan keuangan. Selain itu, terdapat hubungan yang lemah antara *leverage*, kualitas auditor dan ketepatan waktu penyampaian laporan keuangan. Opini auditor dan ketepatan waktu penyampian laporan keuangan tidak dapat dihitung karena seluruh opini auditor yang ditemukan adalah WTP pada perusahaan industri barang konsumsi.

Kata kunci: profitabilitas, likuiditas, *leverage*, opini audit, kualitas auditor, ukuran perusahaan, ketepatan waktu penyampaian laporan keuangan

ABSTRACT

THE RELATIONSHIP BETWEEN PROFITABILITY, LIQUIDITY, LEVERAGE, OPINION OF AUDITOR, AUDITOR QUALITY, FIRM SIZE AND TIMELINESS OF FINANCIAL REPORTING

(An Empirical Study in Consumer Goods Industry Listed in the Indonesia Stock Exchange on 2013-2015)

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This research aimed to determine the relationship between profitability, liquidity, leverage, audit opinion, auditor quality, and firm size and timeliness of financial reporting.

The type of the research was an empirical study. The population which is used in this research was consumer goods industry companies listed in Indonesia Stock Exchange in the year 2013-2015. The total of sample was 31 companies which were determined based on certain criteria. Analysis technique used was quantitative descriptive with statistical analysis of crosstabs and eta correlation.

The results showed that there was a very weak but positive relationship between profitability, liquidity, firm size and the timeliness of financial reporting. Furthermore, there were also a weak relationship between leverage, auditor quality and timeliness of financial reporting. Opinion of auditor for timeliness of financial reporting can not be counted because all opinions found are unqualified opinion in consumer goods industry company.

Keywords: profitability, liquidity, leverage, Opinion of auditor, auditor quality, firm size, timeliness of financial reporting.