

ABSTRAK

PENGARUH PROFITABILITAS PERUSAHAAN TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN (Studi Empiris pada Perusahaan Jasa yang Terdaftar di Bursa Efek Jakarta)

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Penelitian ini bertujuan mengetahui pengaruh profitabilitas perusahaan terhadap ketepatan waktu penyampaian laporan keuangan. Penelitian menggunakan *purposive sampling* dengan jumlah sampel 28 perusahaan jasa yang terdaftar di Bursa Efek Jakarta periode 2005. Variabel penelitian terdiri dari variabel bebas yaitu profitabilitas perusahaan yang diproksi dengan *Return on Assets* dan *Return on Equity*, dan variabel tergantung yaitu ketepatan waktu penyampaian laporan keuangan. Untuk mengidentifikasi perusahaan yang menyampaikan laporan keuangannya tepat waktu, didasarkan pada Keputusan Ketua BAPEPAM Kep-36/PM/2003 tanggal 30 September 2003, dimana laporan keuangan tahunan harus disampaikan kepada BAPEPAM selambat-lambatnya pada akhir bulan ketiga setelah tanggal laporan keuangan tahunan. Metode penelitian menggunakan *logistic regression* untuk menguji hipotesis.

Hasil penelitian menunjukkan bahwa profitabilitas perusahaan dengan proksi *Return on Assets* tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan. Profitabilitas perusahaan dengan proksi *Return on Equity* juga tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

Kata kunci: profitabilitas, ketepatan waktu penyampaian laporan keuangan.

ABSTRACT

THE INFLUENCE OF COMPANY'S PROFITABILITY TOWARD TIMELINESS OF FINANCIAL STATEMENT SUBMISSION (An Empirical Study at Service Companies Listed in the Jakarta Stock Exchange)

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This research aimed to know the influence of company's profitability toward timeliness of financial statement submission. This research used purposive sampling method with the sample amount of 28 service companies listed in the Jakarta Stock Exchange for the period of 2005. The variables of research consisted of independent variables that were profitability that was measured by Return on Assets and Return on Equity, and dependent variable that was timeliness of financial statement submission. To identify the company submitting its financial report on schedule, it was relied on the Decision of Chief of BAPEPAM Kep-36/PM/2003 on 30 September 2003, where the annual financial statement should be submitted to BAPEPAM at most by the end of third month after the date of annual financial statement. The research method used logistic regression for testing the hypothesis.

The result of this research revealed that profitability measured by Return on Assets did not influence the timeliness of financial statement submission. The profitability measured by Return on Equity also did not influence the timeliness of financial statement submission.

Keywords: profitability, timeliness of financial statement submission.