

ABSTRAK

PENGARUH PROFITABILITAS TERHADAP KETEPATAN WAKTU PELAPORAN LAPORAN KEUANGAN DENGAN OPINI AUDIT SEBAGAI VARIABEL MODERATING

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Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas terhadap ketepatan waktu pelaporan laporan keuangan dengan opini audit sebagai variabel pemoderasi. Penelitian menggunakan metode *Stratified Random Sampling* dengan jumlah sampel 50 perusahaan manufaktur yang terdaftar di Bursa Efek Jakarta untuk periode tahun 2005. Variabel penelitian terdiri dari variabel bebas, yaitu profitabilitas, variabel pemoderasi yaitu opini audit dan variabel tergantung, yaitu ketepatan waktu pelaporan. Data dianalisis menggunakan *logistic regression* sedangkan untuk menilai *overall fit model* terhadap data digunakan *Hosmer and Lemeshow Goodness of Fit*.

Hasil penelitian menunjukkan profitabilitas mempengaruhi ketepatan waktu pelaporan laporan keuangan oleh manajemen. Namun demikian, hasil penelitian juga menunjukkan bahwa opini audit tidak mempengaruhi hubungan antara profitabilitas dengan ketepatan waktu pelaporan laporan keuangan

Kata Kunci: profitabilitas, opini audit, dan ketepatan waktu pelaporan.

ABSTRACT

THE INFLUENCE OF PROFITABILITY TOWARD TIME APPROPRIATENESS OF FINANCIAL STATEMENT REPORTING WITH AUDIT OPINION AS MODERATING VARIABLE

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This research aimed to know the influence of profitability toward time appropriateness of the financial statement reporting with audit opinion as moderating variable. This research used Stratified Random Sampling method with the sample amount of 50 manufacturing companies listed on Jakarta Stock Exchange for the period of 2005. The variables of research consisted of independent variables, i.e. profitability, moderating variable, i.e. audit opinion and dependent variable, i.e. the time appropriateness of reporting. The data were analyzed by using logistic regression, whereas to evaluate the overall fit model to the data, it was used Hosmer and Lemeshow Goodness of Fit.

The result of this research revealed that profitability influenced the time appropriateness of financial statement reporting by the management. However, the result of this research also revealed that audit opinion did not influence the relation between profitability and the time appropriateness of financial statement reporting.

Key words: profitability, audit opinion, and time appropriateness of reporting.