

## ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang variabel yang mempengaruhi ketepatan waktu pelaporan keuangan. Variabel yang diuji dalam penelitian adalah profitabilitas, ukuran perusahaan, komite audit, dan kepemilikan institusional. Selain itu, penelitian ini juga menguji menggunakan variabel moderasi, yaitu opini audit, terhadap ketepatan waktu pelaporan keuangan.

Sampel dalam penelitian ini adalah perusahaan pertambangan yang tercatat di Bursa Efek Indonesia. Sampel dalam penelitian ini menggunakan 56 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2016-2019 yang diambil dengan menggunakan *purposive sampling*.

Hasil penelitian mengidentifikasi bahwa profitabilitas, ukuran perusahaan, komite audit, dan kepemilikan institusional tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan. Variabel opini audit mampu memoderasi pengaruh profitabilitas, ukuran perusahaan, dan komite audit terhadap ketepatan waktu pelaporan keuangan. Hasil yang berbeda, variabel opini audit tidak mampu memoderasi kepemilikan institusional terhadap ketepatan waktu pelaporan keuangan.

**Kata Kunci:** Ketepatan Waktu, Opini Audit, Profitabilitas, Ukuran Perusahaan, Komite Audit, dan Kepemilikan Institusional.

## ABSTRACT

*This study aims to find empirical evidence about variables that affect the timeliness of financial reporting. Variables tested in this study are profitability, firm size, audit committee, and institutional ownership. Besides from that, this study also used moderating variable, that is audit opinion which affects to the timeliness of financial reporting.*

*Sample from this study were using mining companies listed in Indonesia Stock Exchange. Sample in this study were using 56 mining companies that are listed in Indonesia Stock Exchange on years period 2016-2019 which are taken using purposive sampling.*

*The results of this study identified that profitability, firm size, audit committee, and institutional ownership didn't affect the timeliness of financial reporting. Audit opinion variable were able to moderate the affect of profitability, firm size, and audit committee to the timeliness of financial reporting. On the contrary result, audit opinion variable were not able to moderate institutional ownership to the timeliness of financial reporting.*

**Keywords:** *Timeliness, Audit Opinion, Profitability, Firm Size, Audit Committee, and Institutional Ownership.*