

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris tentang faktor-faktor yang mempengaruhi ketepatan waktu pelaporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Faktor-faktor yang diuji dalam penelitian ini antara lain Profitabilitas, Likuiditas, Leverage, Ukuran Perusahaan, Reputasi KAP. Sampel dalam penelitian ini menggunakan 246 data perusahaan yang terdaftar di Bursa Efek Indonesia periode 2017 hingga tahun 2019 yang diambil dengan menggunakan *purposive sampling*. Hasil penelitian mengidentifikasi bahwa Reputasi KAP berpengaruh terhadap ketepatan pelaporan. Sementara itu, Profitabilitas, Likuiditas, Leverage dan Ukuran Perusahaan tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan

Kata kunci : Profitabilitas, Likuiditas, *Leverage*, Ukuran Perusahaan, Reputasi KAP, Ketepatan Waktu Pelaporan Keuangan.

ABSTRACT

This study aims to analyze Profitability, Liquidity, Leverage, Company Size, KAP's reputation on the timeliness of financial reporting in manufacturing companies listed on the Indonesia Stock Exchange from 2017 to 2019. The study population was conducted in manufacturing companies listed on the Indonesia Stock Exchange. . During the process of determining the research sample using a purposive sampling procedure, so that the number of samples processed was 246 data, and the data analysis technique used was logistic regression analysis. From the results of hypothesis testing, this study shows that the reputation of KAP has a positive effect on the accuracy of reporting. Meanwhile, Profitability, Liquidity, Leverage and Company Size do not affect the timeliness of financial reporting

Keywords: Profitability, Liquidity, Leverage, Company Size, Reputation of KAP, Timeliness of Financial Reporting.