

ABSTRAK

Penelitian ini menguji pengaruh kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit dan profitabilitas, terhadap ketepatan waktu pelaporan keuangan pada perusahaan manufaktur yang terdaftar di BEI periode 2016-2019. Populasi dalam penelitian ini adalah seluruh perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2016 sampai dengan tahun 2019. Pemilihan sampel menggunakan metode *purposive sampling* dan di dapatkan 299 sampel. Analisis yang digunakan adalah analisis regresi logistik.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh positif signifikan terhadap ketepatan waktu pelaporan keuangan. Sedangkan kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit dan tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan.

Kata Kunci: Ketepatan waktu pelaporan keuangan, kepemilikan manajerial, kepemilikan institusional, komisaris independen, komite audit dan profitabilitas.

ABSTRACT

This study to examines the effect of managerial ownership, institutional ownership, independent commissioners, audit committees and profitability, on the timeliness of financial reporting in manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2019 period. The population in this study were all companies listed on the Indonesia Stock Exchange from 2016 to 2019. The sample selection used the purposive sampling method and 299 samples were obtained. The analysis used is logistic regression analysis.

The results showed that profitability had a significant positive effect on the timeliness of financial reporting. Meanwhile, managerial ownership, institutional ownership, independent commissioners, and audit committees haveno effect on the timeliness of financial reporting.

Keywords: Timeliness of financial reporting, managerial ownership, institutional ownership, independent commissioner, audit committee andprofitability.