

## ABSTRACT

*This study aims to find empirical evidence about the effect of profitability, company size, institutional ownership, audit committee, independent commissioners and audit opinion on the timeliness of financial reporting. In addition, this study also aims to find empirical evidence on the role of audit opinion in moderating the effect of profitability, company size, institutional ownership, audit committee, and independent commissioners on the timeliness of financial reporting in manufacturing companies.*

*The population of this research is manufacturing companies listed on the Indonesian Stock Exchange in 2016-2018. The sample of this study were as many as 362 companies obtained using purposive sampling method.*

*The results of this study state that audit opinion moderates the effect of firm size on the timeliness of financial reporting. Profitability, company size, institutional ownership, audit committee, and independent commissioners do not affect the timeliness of financial reporting. Audit Opinion does not moderate the effect of profitability, institutional ownership, audit committee, and independent commissioners on timeliness of financial reporting.*

**Keywords:** *profitability, company size, institutional ownership, audit committee, independent commissioner, audit opinion, timeliness of financial reporting.*

## ABSTRAK

Penelitian ini memiliki tujuan untuk menemukan bukti empiris tentang pengaruh profitabilitas, ukuran perusahaan, kepemilikan institusional, komite audit, komisaris independen dan opini audit terhadap *timeliness of financial reporting*. Selain itu penelitian ini juga bertujuan menemukan bukti empiris tentang peran opini audit dalam memoderasi pengaruh profitabilitas, ukuran perusahaan, kepemilikan institusional, komite audit, dan komisaris independen terhadap *timeliness of financial reporting*.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018. Sampel dari penelitian ini adalah sebanyak 362 perusahaan yang diperoleh menggunakan metode purposive sampling.

Pengujian hipotesis yang telah dilakukan memberikan hasil bahwa opini audit mampu memperkuat pengaruh ukuran perusahaan terhadap *timeliness of financial reporting*. Profitabilitas, ukuran perusahaan, kepemilikan institusional, komite audit, dan komisaris independen tidak berpengaruh terhadap *timeliness of financial reporting*. Opini audit tidak mampu memperkuat pengaruh pengaruh profitabilitas, kepemilikan institusional, komite audit, dan komisaris independen terhadap *timeliness of financial reporting*.

**Kata Kunci:** profitabilitas, ukuran perusahaan, kepemilikan institusional, komite audit, komisaris independen, opini audit, ketepatan waktu pelaporan keuangan.