

ABSTRACT

***THE EFFECT OF PROFITABILITY, SOLVENCY, FIRM SIZE, AND AUDIT
TENURE ON THE TIMELINESS OF FINANCIAL REPORTING***
(Survey on Manufacturing Companies in the Consumer Non-Cylical Sector
Listed on Indonesia Stock Exchange (IDX) in 2012-2021 Period)

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The purpose of this study was to determine the influence of profitability, solvency, firm size, and tenure audits on the timeliness of financial reporting in manufacturing companies in the consumer non-cyclicals sector on the Indonesia Stock Exchange in 2012-2021. The research method used is a quantitative method with a survey approach, while the sampling technique uses purposive sampling. The data collection technique used is secondary data obtained from literature review, the IDX Indonesia website, and the company's official website. The analytical tool used is logistic regression analysis. The results of the study show that: (1) profitability, solvency, firm size, audit tenure, and timeliness of financial reporting in consumer non-cyclicals manufacturing companies on the Indonesia Stock Exchange in 2012-2021 have fluctuating values, tend to experience increases and decreases (2) Profitability partially has no significant effect on the timeliness of financial reporting, (3) solvency partially has a significant positive effect on the timeliness of financial reporting (4) firm size partially has no significant effect on the timeliness of financial reporting (5) tenure audit partially has a significant negative effect on the timeliness of financial reporting, and (6) profitability, solvency, firm size, and audit tenure simultaneously have a significant effect on the timeliness of financial reporting.

Keywords: Profitability, Solvency, Firm Size, Audit Tenure, Timeliness of Financial Reporting.

ABSTRAK

PENGARUH PROFITABILITAS, SOLVABILITAS, *FIRM SIZE*, DAN *AUDIT TENURE* TERHADAP KETEPATAN WAKTU PELAPORAN KEUANGAN

(Survei pada Perusahaan Manufaktur Sektor *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia Tahun 2012-2021)

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Tujuan penelitian ini untuk mengetahui besarnya pengaruh profitabilitas, solvabilitas, *firm size*, dan *audit tenure* terhadap ketepatan waktu pelaporan keuangan pada perusahaan manufaktur sektor *consumer non-cyclicals* di Bursa Efek Indonesia Tahun 2012-2021. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan survei, sedangkan teknik penarikan sampel menggunakan *purposive sampling*. Teknik pengumpulan data yang digunakan adalah data sekunder yang diperoleh dari kajian pustaka, *website* IDX Indonesia, dan *website* resmi perusahaan terkait. Alat analisis yang digunakan adalah analisis regresi logistik. Hasil penelitian menunjukkan bahwa: (1) profitabilitas, solvabilitas, *firm size*, *audit tenure*, dan ketepatan waktu pelaporan keuangan pada perusahaan manufaktur sektor *consumer non-cyclicals* di Bursa Efek Indonesia Tahun 2012-2021 mempunyai nilai yang fluktuatif, cenderung mengalami kenaikan dan penurunan (2) Profitabilitas secara parsial tidak berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan, (3) solvabilitas secara parsial berpengaruh positif signifikan terhadap ketepatan waktu pelaporan keuangan (4) *firm size* secara parsial tidak berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan (5) *audit tenure* secara parsial berpengaruh negatif signifikan terhadap ketepatan waktu pelaporan keuangan, dan (6) profitabilitas, solvabilitas, *firm size*, dan *audit tenure* secara simultan berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan.

Kata Kunci: Profitabilitas, Solvabilitas, *Firm Size*, *Audit Tenure*, Ketepatan Waktu Pelaporan Keuangan.