

ABSTRAK

Ketepatan waktu pelaporan keuangan merupakan elemen pokok bagi catatan laporan keuangan. Di samping hal tersebut, ketepatwaktuan (*timeliness*) penyajian laporan keuangan akan memberikan andil bagi kinerja pasar saham yaitu sebagai fungsi evaluasi dan *pricing*, mengurangi tingkat *insider trading* dan kebocoran serta rumor-rumor dipasar saham.

Populasi dalam penelitian ini adalah perusahaan barang produksi yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Jumlah sampel yang didapatkan sebanyak 24 perusahaan yang telah ditentukan dengan metode *purposive sampling*. Teknik analisis data yang digunakan adalah analisis regresi logistik.

Hasil penelitian membuktikan bahwa variabel opini audit dan komite audit berpengaruh terhadap ketepatan waktu pelaporan keuangan, sedangkan profitabilitas dan ukuran perusahaan tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan.

Kata kunci: *timeliness*, profitabilitas, opini audit, ukuran perusahaan, komite audit.

ABSTRACT

Timeliness of financial reporting is an essential element for financial statement notes. besides that, the timeliness of financial statements will contribute to the performance of the stock market is a function of the evaluation and pricing, reduce the level of leakage and insider trading and the stock market rumors.

The population in this study is the production of goods company listed on the Indonesia Stock Exchange 2013-2015. The samples obtained were 24 companies that have been determined by purposive sampling method. The data analysis technique used is the logistic regression analysis.

The results of this study prove that the variables of the audit opinion and the audit committee affects the timeliness of financial reporting, while profitability and firm size does not affect the timeliness of financial reporting.

Keywords: *timeliness, profitability, audit opinion, firm size, audit committee*