

**PENGARUH PROFITABILITAS, LIKUIDITAS, *LEVERAGE*,
UKURAN PERUSAHAAN, DAN UMUR PERUSAHAAN
TERHADAP KETEPATAN WAKTU (*TIMELINESS*)
PELAPORAN KEUANGAN (PERUSAHAAN PROPERTY DAN
REAL ESTATE YANG TERDAFTAR DI BEI TAHUN 2018 – 2022)**

Oleh

SITI NURKHOLISAH

2017051240

ABSTRAK

Ketepatan waktu penyampaian laporan keuangan merupakan salah satu faktor penting dalam penyajian informasi sekaligus mencerminkan kualitas informasi suatu perusahaan. Semakin tepat waktu informasi tersebut disampaikan akan semakin bermanfaat bagi pengguna laporan keuangan dalam suatu pengambilan keputusan ekonomi. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, likuiditas, *leverage*, ukuran perusahaan, dan umur perusahaan terhadap ketepatan waktu pelaporan keuangan. Penelitian ini dilakukan pada perusahaan property dan real estate yang terdaftar di BEI periode 2018 – 2022. Teknik pengambilan sampel menggunakan purposive sampling dengan uji hipotesis menggunakan analisis regresi logistik. Hasil penelitian menunjukkan secara parsial, profitabilitas berpengaruh terhadap ketepatan waktu pelaporan keuangan perusahaan property dan real estate yang terdaftar di BEI. Sedangkan likuiditas, *leverage*, ukuran perusahaan, dan umur perusahaan tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan perusahaan di BEI. Secara simultan, profitabilitas, likuiditas, *leverage*, ukuran perusahaan, dan umur perusahaan berpengaruh terhadap ketepatan waktu pelaporan keuangan perusahaan di BEI.

Kata Kunci : Ketepatan Waktu, Profitabilitas, Likuiditas, *Leverage*, Ukuran Perusahaan, Umur Perusahaan.

***THE INFLUENCE OF PROFITABILITY, LIQUIDITY, LEVERAGE,
COMPANY SIZE, AND AGE OF THE COMPANY ON TIMELINESS
FINANCIAL REPORTING (PROPERTY AND
REAL COMPANIES ESTATE LISTED ON BEI IN 2018 – 2022)***

By

SITI NURKHOLISAH

2017051240

ABSTRACT

The timeliness of submitting financial reports is an important factor in presenting information as well as reflecting the quality of a company's information. The more timely the information is delivered, the more useful it will be for users of financial reports in making economic decisions. This research aims to determine the effect of profitability, liquidity, leverage, company size and company age on the timeliness of financial reporting. This research was conducted on property and real estate companies listed on the IDX for the 2018 - 2022 period. The sampling technique used purposive sampling with hypothesis testing using logistic regression analysis. The research results show that partially, profitability influences the timeliness of financial reporting of property and real estate companies listed on the IDX. Meanwhile, liquidity, leverage, company size and company age have no effect on the timeliness of company financial reporting on the IDX. Simultaneously, profitability, liquidity, leverage, company size and company age influence the timeliness of company financial reporting on the IDX.

Keywords : *Timeliness, Profitability, Liquidity, Leverage, Company Size, Company Age.*