ABSTRAK

Skripsi dengan judul "Pengaruh Profitabilitas, *Leverage* dan Ukuran Perusahaan terhadap Ketepatan Waktu Pelaporan Keuangan pada Perusahaan Sub Sektor *Food and Baverage* yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2020" ini ditulis oleh Linda Dwi Cahyani NIM. 12403173239, Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan pembimbing Novi Khoiriawati, S.E., M.Acc.

Penelitian ini dilatarbelakangi oleh masih banyak perusahaan yang tidak patuh dan mangkir dalam pemenuhan tanggungjawabnya dalam menyampaikan laporan keuangannya terhadap publik. Meskipun aturan dan sanksi dalam keterlambatan sudah ditetapkan, nyatanya setiap tahun masih banyak kasus keterlambatan pelaporan keuangan laporan oleh perusahaan publik. Terjadi peningkatan jumlah kasus perusahaan yang terlambat menyampaikan laporan keuangan sebanyak 55 perusahaan pada tahun 2021 dan jumlah tersebut merupakan jumlah terbanyak selama 6 tahun terakhir.

Penelitian ini bertujuan untuk 1) Menguji pengaruh profitabilitas terhadap ketepatan waktu pelaporan keuangan perusahaan *food and baverage*. 2) Menguji pengaruh *leverage* terhadap ketepatan waktu pelaporan keuangan perusahaan *food and baverage*. 3) Menguji pengaruh ukuran perusahaan terhadap ketepatan waktu pelaporan keuangan perusahaan *food and baverage*. 4) Menguji pengaruh profitabilitas, *laverage* dan ukuran perusahaan secara simultan terhadap ketepatan waktu pelaporan keuangan perusahaan *food and baverage*.

Penelitian ini menggunakan pendekatan kuantitatif dan termasuk jenis penelitian asosiatif. Populasi dalam penelitian ini adalah 33 perusahaan manufaktur sub sektor *food and baverage* yang terdaftar di Bursa Efek Indonesia. Teknik sampling yang digunakan adalah teknik *purposive sampling* sehingga diperoleh sampel penelitian sebanyak 15 perusahaan. Periode pengamatan mulai tahun 2015-2020 dan menggunakan data laporan keuangan tahunan sehingga data dalam penelitian ini berjumlah 90 data pengamatan. Teknik analisis yang digunakan adalah analisis regresi logistik.

Hasil penelitian menunjukkan bahwa 1) Profitabilitas secara parsial berpengaruh positif signifikan terhadap ketapatan waktu pelaporan keuangan perusahaan *food and baverage*. 2) *Leverage* secara parsial berpengaruh negatif tidak signifikan terhadap ketapatan waktu pelaporan keuangan perusahaan *food and baverage*. 3) Ukuran perusahaan secara parsial berpengaruh positif dan signifikan terhadap ketapatan waktu pelaporan keuangan perusahaan *food and baverage*. 4) Profitabilitas, *leverage* dan ukuran perusahaan secara simultan berpengaruh signifikan terhadap ketapatan waktu pelaporan keuangan perusahaan *food and baverage*.

Kata Kunci: Profitabilitas, Leverage, Ukuran perusahaan, Ketepatan Waktu Pelaporan Keuangan.

ABSTRACT

The thesis entitled "The Effect of Profitability, Leverage and Company Size on Timeliness of Financial Reporting in Food and Baverage Sub-Sector Companies Listed on the Indonesia Stock Exchange 2015-2020" was written by Linda Dwi Cahyani NIM. 12403173239, Sharia Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung with supervisor Novi Khoiriawati, S.E., M.Acc.

This research is motivated by the fact that there are still many companies that do not comply and are absent from fulfilling their obligations in submitting their financial statements to the public. Although the rules and sanctions for delays have been set, in fact every year there are still many cases of late reporting of reports by public companies. There was an increase in the number of cases of companies that were late in submitting financial reports as many as 55 companies in 2021 and this number was the highest number for the last 6 years.

This study aims to 1) examine the effect of profitability on the financial reporting time of food and beverage companies. 2) Testing the influence of the timeliness of financial reporting for food and beverage companies. 3) Testing the effect of company size on the timeliness of financial reporting for food and beverage companies. 4) Testing the effect of profitability, leverage and firm size simultaneously on the timeliness of financial reporting for food and beverage companies.

This research uses a quantitative approach and includes the type of associative research. The population in this study were 33 food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange. The sampling technique used is purposive sampling technique so that the research sample obtained is 15 companies. The observation period starts from 2015-2020 and the use of annual financial report data so that the data in this study found 90 data observations. The analytical technique used is logistic regression analysis.

The results showed that 1) Profitability partially had a significant positive effect on the timeliness of financial reporting for food and beverage companies. 2) Leverage partially has a not significant negative effect on the timeliness of financial reporting for food and beverage companies. 3) The size of the company partially has a positive and significant effect on the timeliness of financial reporting for food and beverage companies. 4) Profitability, leverage and company size simultaneously have a significant effect on the timeliness of financial reporting for food and beverage companies.

Keywords: Profitability, Leverage, Company size, Timeliness of Financial Reporting.