

Penulis 1 : I Gede Dirka Wedanta Wirawan
Penulis 2 :
Judul : Pengaruh Profitabilitas, Ukuran Perusahaan,
Capital Adequacy Ratio, dan *Audit Reporting
Lead Time* terhadap *Timeliness*

ABSTRAK

PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, *CAPITAL ADEQUACY RATIO*, DAN *AUDIT REPORTING LEAD TIME* TERHADAP *TIMELINESS*

(Studi Pada Perusahaan Perbankan yang Listing di Bursa Efek Indonesia pada Periode 2011-2014)

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran perusahaan, *capital adequacy ratio*, dan *audit reporting lead time* terhadap *timeliness*. Penelitian dilakukan dengan menggunakan variabel independen yaitu profitabilitas, ukuran perusahaan, *capital adequacy ratio*, dan *audit reporting lead time*. Variabel dependen dalam penelitian ini adalah *timeliness*.

Pengumpulan data dilakukan dengan cara mengunduh data laporan keuangan perusahaan perbankan yang tetap *listing* di Bursa Efek Indonesia (BEI) sejak tahun 2011-2014. Pengumpulan data ini mencakup 31 perusahaan perbankan. Secara total didapatkan jumlah perusahaan perbankan sebanyak 124 perbankan untuk diteliti dengan menggunakan metode regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa profitabilitas, ukuran perusahaan, *capital adequacy ratio*, dan *audit reporting lead time* secara bersama-sama signifikan berpengaruh positif terhadap *timeliness* sebesar 93,7% sedangkan 6,3% dijelaskan oleh variabel lain diluar penelitian. Profitabilitas berpengaruh signifikan positif terhadap *timeliness*. Ukuran perusahaan berpengaruh signifikan negatif terhadap *timeliness*. *Capital adequacy ratio* berpengaruh negatif terhadap *timeliness* tetapi tidak signifikan. *Audit reporting lead time* berpengaruh signifikan positif terhadap *timeliness*.

Kata kunci : profitabilitas, ukuran perusahaan, *capital adequacy ratio*, *audit reporting lead time*, *timeliness*

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ABSTRACT

THE INFLUENCE OF PROFITABILITY, COMPANY SIZE, CAPITAL ADEQUACY RATIO, AND AUDIT REPORTING LEAD TIME TO TIMELINESS

(A Research in Bank Company Listed in Indonesian Stock Exchange for 2011-2014 Period)

The purpose of this research is to examine the influence of profitability, company size, capital adequacy ratio, and audit reporting lead time to timeliness. Independent variables of this research are profitability, company size, capital adequacy ratio, and audit reporting lead time. . The dependent variable of this research is timeliness.

The primary data of this research collected through downloading Bank Company's financial statement that remain listed in Indonesian Stock Exchange (IDX) since 2011-2014. This data gathering contains 31 Bank Companies. In total there are 124 Bank Companies to be researched using multiple linier regression method.

The result of this research shows that profitability, company size, capital adequacy ratio, and audit reporting lead time have simultaneous significantly influence to timeliness at 93,7% and 6,3% was influenced by other variables which are not included in this research. Profitability has positive significant influence towards timeliness. Company size has negative significant influence towards timeliness. Capital adequacy ratio has negative influence towards timeliness but not significant. Audit reporting lead time has positive significant influence towards timeliness.

Keywords : profitability, company size, capital adequacy ratio, audit reporting lead time, timeliness