

## ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris pengaruh variabel independen profitabilitas, *leverage*, jenis KAP, dan komisaris independen terhadap variabel dependen ketepatan waktu penyampaian laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia. Jenis data yang digunakan adalah data sekunder berupa laporan keuangan tahunan perusahaan sektor alam pertanian dan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2014-2017. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sampel penelitian terdiri dari 51 perusahaan pada periode 2014-2017 sehingga sampel keseluruhan berjumlah 204. Model yang digunakan dalam penelitian ini adalah analisis regresi logistik yang diolah menggunakan software SPSS Versi 24.00 dengan tingkat signifikansi sebesar 5%. Hasil uji hipotesis menunjukkan bahwa profitabilitas, jenis KAP, dan komisaris independen berpengaruh signifikan terhadap ketepatan waktu, sedangkan variabel dependen *leverage* tidak berpengaruh signifikan terhadap ketepatan waktu.

Kata kunci : ketepatan waktu, laporan keuangan, profitabilitas, *leverage*, kualitas audit, *corporate governance*.

## **ABSTRACT**

The purpose of this study is to empirically examines the effect of profitability, leverage, audit quality, and independent board of director as independence variables on timeliness of annual financial reporting as dependence variable on companies that listed in Indonesia Stock Exchange. This study use secondary data from annual and financial report of agricultur and mining companies that listed in Indonesia Stock Exchange from 2014 until 2017 periods. Sample was taken with purposive sampling method that consists of 51 companies in 2014-2017, so total sample was 204 companies. Data analysis uses logistic regression with software of SPSS 24.00 version with 5% significance. The result of hypothesis testing shows that profitability, audit quality, and independent board of director have significant effect on the timeliness of annual financial reporting. While leverage does not affect the timeliness of annual financial reporting.

Keyword : timeliness, financial statement, profitability, leverage, audit quality, corporate governance.