

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *return on investment*, kualitas auditor, opini auditor, ukuran perusahaan dan struktur kepemilikan terhadap ketepatan waktu pelaporan keuangan. Penelitian ini dilakukan pada perusahaan property dan *real estate* di Bursa Efek Indonesia (BEI) periode 2011-2015 sebanyak 28 data sebagai sampel. Metode penelitian data menggunakan metode purposive, dengan menganalisis *annual report* dan laporan keuangan audit yang didapat. Metode analisis datanya adalah analisis regresi logistik.

Hasil penelitian menunjukkan bahwa *return on investment* berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan, sedangkan kualitas auditor, opini auditor, ukuran perusahaan dan struktur kepemilikan tidak berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan. Dengan penelitian ini, diharapkan dapat memberikan implikasi yang cukup berarti bagi pihak-pihak yang berkaitan dalam menilai dan memprediksikan ketepatan waktu penyampaian laporan keuangan.

Kata kunci: *Return on investment*, kualitas auditor, opini auditor, ukuran perusahaan, struktur kepemilikan, ketepatan waktu pelaporan keuangan.



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ABSTRACT

This study aimed to examine return on investment, auditor quality, audit opinion, company size, ownership structure and the timeliness of financial reporting. This research was conducted on property and real estate companies in the Indonesia Stock Exchange during 2011-2015 amounts to 28 data. Data research methods using purposive, by analyzing the annual report and audited financial statements are obtained. Methods of data analysis is logistic regression analysis.

The result showed that the return on investment significant affect the timeliness of financial reporting, while auditor quality, auditor opinion company size, ownership structure and had no effect on the timeliness of financial reporting. With this research, is expected to provide significant implications for the parties involved in assessing and predicting the timeliness of financial reports.

Keywords: *return on investment, auditor quality, audit opinion, company size, ownership structure, timeliness of financial reporting.*

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