

## **ABSTRACT**

**THE INFLUENCE OF APPLICATION IFRS AGAINST  
TIMELINESS SUBMISSION FINANCIAL STATEMENTS AT  
THE MANUFACTURING COMPANIES LISTED  
AT INDONESIA STOCK EXCHANGE**

**PERIOD 2010-2015**

By

**Muhammad Firas Zakiy**

*This research was purposed for proving the influence of convergence ifrs, the company's Profitability, size, complexity of the company, the Auditor's Opinion against the timeliness of the submission financial statements listed at Indonesia stock exchange period 2010-2015.*

*The sample in the study where choosen by Purposive Judgement Sampling, so there were 43 companies with 258 samples. The test results proved that the convergence of ifrs and profitability, influential significantly positive againsts the timeliness of the submission financial statements. While the company's size, the complexity of the company, the auditor's opinion, have the positive effect is not significant againsts the timeliness of the submission financial statements.*

***Keywords : IFRS, timeliness, profitability, company size, complexity of the company, Auditor's Opinion***

## **ABSTRAK**

# **PENGARUH PENERAPAN IFRS TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN PADA BERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA PERIODE 2010-2015**

Oleh

**Muhammad Firas Zakiy**

Penilitian ini bertujuan untuk menguji hubungan varibel konvergensi IFRS , Profitabilitas, Ukuran perusahaan, Kompleksitas perusahaan dan Opini Auditor terhadap ketepatan waktu penyampaian laporan keuangan yang terdaftar di Bursa Efek Indonesia periode 2010-2015.

Sampel dalam penelitian ini dipilih menggunakan teknik *Purposive Judgement Sampling* yang menghasilkan sampel sebanyak 43 perusahaan dengan 258 sampel. Hasil pengujian membuktikan bahwa konvergensi ifrs dan profitabilitas berpengaruh positif secara signifikan terhadap ketepatan waktu penyampaian laporan keuangan, sedangkan ukuran perusahaan, kompleksitas perusahaan, opini auditor berpengaruh positif tidak signifikan terhadap ketepatan waktu penyampaian laporan keuangan.

**Kata Kunci : IFRS, Ketepatan Waktu Penyampaian Laporan Keuangan, Profitabilitas, Ukuran Perusahaan, Kompleksitas Perusahaan, Opini Auditor.**