

ABSTRACT

THE EFFECT OF COMPANY SIZE, PROFITABILITY, AND INSTITUTIONAL OWNERSHIP ON THE TIMELINESS OF FINANCIAL REPORT SUBMISSION TIME OF FINANCIAL REPORT SUBMISSION

*(Empirical Study on Property and Real Estate Companies Listed on the
Indonesia Stock Exchange 2018-2022)*

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This study aims to determine the effect of company size, profitability and institutional ownership on the timeliness of submitting financial reports with a quantitative approach. The sample of this study was 46 property and real estate companies listed on the Indonesia Stock Exchange with a 5-year observation period, namely the 2018-2022 period. The data analysis technique is descriptive statistical analysis and logistic regression analysis. Logistic regression analysis includes the Overall Model Fit Test, Nagerkelke R Square and Hosmer and Lemeshow's Goodness of Fit Test. The results showed that company size has a positive and insignificant effect on the timeliness of financial report submission. Profitability has a positive and significant effect on the timeliness of submitting financial reports. Institutional ownership has a positive and insignificant effect on the timeliness of submitting financial reports.

Keywords: *Punctuality, SIZE, Profitability, and Institutional Ownership.*

ABSTRAK

**PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, DAN
KEPEMILIKAN INSTITUSIONAL TERHADAP KETEPATAN
WAKTU PENYAMPAIAN LAPORAN KEUANGAN**
(Studi Empiris Pada Perusahaan Properti dan Real Estate Yang Terdaftar di
Bursa Efek Indonesia Tahun 2018-2022)

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Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, profitabilitas dan kepemilikan institusional terhadap ketepatan waktu penyampaian laporan keuangan dengan pendekatan kuantitatif. Sampel penelitian ini sebanyak 46 perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia dengan periode 5 tahun pengamatan yaitu periode 2018-2022. Teknik analisis data yakni analisis statistik deskriptif dan analisis regresi logistik. Analisis regresi logistik diantaranya ada Uji *Overall Model Fit*, *Nagerkelke R Square* dan *Hosmer and Lemeshow's Goodness of Fit Test*. Hasil penelitian menunjukkan bahwa ukuran perusahaan berpengaruh positif dan tidak signifikan terhadap ketepatan waktu penyampaian laporan keuangan. Profitabilitas berpengaruh positif dan signifikan terhadap ketepatan waktu penyampaian laporan keuangan. Kepemilikan institusional berpengaruh positif dan tidak signifikan terhadap ketepatan waktu penyampaian laporan keuangan.

Kata Kunci : Ketepatan waktu, SIZE, Profitabilitas, dan Kepemilikan Institusional.