

ABSTRAK

Penelitian ini adalah untuk menguji pengaruh profitabilitas, *current ratio*, solvabilitas, dan struktur kepemilikan terhadap ketepatan waktu pelaporan keuangan dengan ukuran perusahaan sebagai variabel moderasi. Profitabilitas, *current ratio*, solvabilitas, dan struktur kepemilikan sebagai variabel independen dan ketepatan waktu pelaporan keuangan sebagai variabel dependen dengan ukuran perusahaan sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Cara penentuan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga dari 214 populasi diperoleh sampel sebanyak 68 perusahaan. Data pada penelitian ini di analisis menggunakan teknik analisis regresi logistik.

Hasil penelitian ini menunjukkan profitabilitas dan *current ratio* secara parsial berpengaruh positif dan signifikan terhadap ketepatan waktu pelaporan keuangan, sedangkan solvabilitas dan struktur kepemilikan secara parsial tidak berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan. Selanjutnya ukuran perusahaan mampu memoderasi hubungan antara struktur kepemilikan terhadap ketepatan waktu pelaporan keuangan. Sedangkan ukuran perusahaan tidak mampu memoderasi hubungan antara profitabilitas, *current ratio* dan solvabilitas terhadap ketepatan waktu pelaporan keuangan.

Kata Kunci: Profitabilitas, Current Ratio, Solvabilitas, Struktur Kepemilikan, Ketepatan Waktu Pelaporan Keuangan, Ukuran Perusahaan

ABSTRACT

This study was to examine the effect of profitability, current ratio, solvency, and ownership structure on timeliness of financial reporting with company size as a moderating variable. Profitability, current ratio, solvency, and ownership structure were used as independent variables and timeliness financial reporting was used as the dependr variable. And company size as a moderating variable. This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. How to enter the sample in this study purposive sampling method so that from 214 populations obtained a sample of 68 companies. The data this study were analyzed using logistic regressions analysis techniques.

The results showed that profitability and current ratio partially have a positive and significant effect on timeliness of financial reporting, while solvency and ownership structure does not have a significant effect partially on timeliness of financial reporting. Futhermore, company size is able to moderate the relationship between profitability and current ratio on timeliness of financial reporting. Meanwhile, company size is not able to moderate the relationship between profitability, current ratio and solvency on timeliness of financial reporting.

Keywords: *Profitability, Current Ratio, Solvency, Ownership Structure, Timeliness of Financial Reporting, Company Size*