Beberapa Faktor - faktor yang Berpengaruh terhadap Ketepatan Waktu Pelaporan Keuangan pada Perusahaan Food and Beverages di Indonesia

APRIANI DEWI ROSARI
Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang
URL : http://dinus.ac.id/
Email : Apriani_rose@yahoo.com

ABSTRAK

Tepat waktu diartikan sebagai suatu pemanfaatan informasi oleh pengambil keputusan sebelum informasi tersebut kehilangan kapasitas atau kemampuannya untuk mengambil keputusan. Penelitian ini bertujuan untuk menemukan bukti empiris tentang faktor-faktor yang mempengaruhi ketepatan waktu pelaporan keuangan perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia pada tahun 2008-2010. Faktor-faktor yang diuji dalam penelitian ini yaitu debt to equity ratio, profitability, size, age, outsider ownership, insider ownership dan kompleksitas operasi .

Populasi dalam penelitian ini sejumlah 20 perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia periode 2008-2010. Teknik sampling yang digunakan adalah purposive sampling dengan kriteria : (1) Perusahaan yang menerbitkan laporan auditan tahun 2008-2010, (2) Perusahaan yang mempunyai periode pelaporan yang berakhir per 31 Des. Dari kriteria tersebut diperoleh sampel sebanyak 12 perusahaan. Model analisis yang digunakan adalah model analisis logisstic regression (regresi logistik).

Hasil penelitian ini menunjukkan bahwa variabel debt to equity ratio, profitability, size, age, outsider ownership, insider ownership dan kompleksitas operasi secara silmutan berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan. Secara parsial variabel debt to equity ratio, profitability, size, age, outsider ownership, insider ownership dan kompleksitas operasi tidak berpengaruh signifikan terhadap ketepatan waktu penyampaian laporan keuangan. Keterbatasan dari penelitian ini adalah terletak pada data penelitian yang variatif, terlalu pendeknya periode penelitian dan objek penelitian hanya dalam bidang Food and Beverages. Oleh karena itu untuk penelitian selanjutnya diharapkan dapat menambah periode penelitian, memperluas objek penelitian dan mengembangkan variabel ketepatan waktu penyampaian laporan keuangan dalam bentuk variabel bukan dummy.

Kata kunci: Timeliness, debt to equity ratio, profitability, size, age, outsider ownership, insider ownership and complexity of opera.

Kata Kunci   :

Factors Influencing Punctuality of Financial Report at Food and Beverages Company in Indonesia

APRIANI DEWI ROSARI
Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang
URL : http://dinus.ac.id/
Email : Apriani_rose@yahoo.com

ABSTRACT

Timely is defined as an utilization of information by decision makers before it loses the information capacity or ability to make decisions. This study aims to find empirical evidence about the factors that affect the timeliness of financial reporting Food and Beverages company listed in Indonesia Stock Exchange in 2008-2010. The factors tested in this study is debt to equity ratio, profitability, size, age, outsider ownership, insider ownership and complexity of operation.

The population in this study a number of Food and Beverages 20 companies listed on the Indonesia Stock Exchange 2008-2010 period. Sampling technique used was purposive sampling criteria: (1) The company that published audited report years 2008-2010, (2) Companies that have a reporting period that ended at 31 December Of the criteria obtained a sample of 12 companies. The analysis of this research uses the analysis regression logistic methods.

These results indicate that the variable debt to equity ratio, profitability, size, age, outsider ownership, insider ownership and complexity of operation simultan significant effect on the timeliness of financial reporting. Variable partial debt to equity ratio, profitability, size, age, outsider ownership, insider ownership and the complexity of the operation not have an effect on the timeliness of financial statement forwarding. Limitations of this study is located on the varied research data, too short a period of research and study only object in the field of Food and Beverages. Therefore for further research are expected to increase the period of research, expand and develop the research object variable timeliness of financial reporting in the form of dummy variables instead.

Keywords :Timeliness, debt to equity ratio, profitability, size, age, outsider ownership, insider ownership and complexity of opera.

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