

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Profitabilitas, Solvabilitas, Likuiditas, Ukuran Perusahaan, Umur Perusahaan, Reputasi KAP, Dan Opini Audit Terhadap Ketepatan Waktu (*Timeliness*) Publikasi Laporan Keuangan Perusahaan pada perusahaan yang terdaftar di Indeks Saham Syariah Indonesia dari tahun 2017 sampai dengan tahun 2019. Data yang digunakan dalam penelitian ini adalah data sekunder, populasi penelitian adalah perusahaan yang terdaftar di Indeks Saham Syariah Indonesia sedangkan sampel penelitian diambil dari perusahaan yang pernah terdaftar di Indeks Saham Syariah Indonesia periode tahun 2017 sampai dengan tahun 2019. Teknik pengambilan sampel dilakukan dengan menggunakan metode purposive sampling dengan ketentuan salah satunya ialah perusahaan tersebut mempublikasikan laporan keuangan selama periode penelitian. Hasil penelitian ini menunjukkan bahwa: (1) profitabilitas, solvabilitas, likuiditas, ukuran perusahaan, umur perusahaan, reputasi KAP, dan opini audit secara simultan berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (2) Profitabilitas berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (3) Solvabilitas tidak berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (4) Likuiditas berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (5) Ukuran Perusahaan berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (6) Umur Perusahaan berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (7) Reputasi KAP tidak berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan, (8) Opini Audit tidak berpengaruh terhadap *timeliness* publikasi laporan keuangan perusahaan.

Kata Kunci: *Timeliness*, Profitabilitas, Solvabilitas, Likuiditas, Ukuran Perusahaan, Umur Perusahaan, Reputasi KAP, dan Opini Audit.

ABSTRACT

This study aims to determine the Effect of Profitability, Solvency, Liquidity, Company Size, Company Age, Reputation of Public Accountants, and Audit Opinions on the Timeliness of Publication of Corporate Financial Statements in companies listed on the Indonesian Sharia Stock Index from 2017 to 2019. The data used in this study are secondary data, the research population is companies listed on the Indonesian Sharia Stock Index, while the research sample is taken from companies that have been listed on the Indonesian Sharia Stock Index for the period 2017 to 2019. The sampling technique was carried out using purposive sampling method provided one of which is that the company publishes financial reports during the study period. The results of this study indicate that: (1) profitability, solvency, liquidity, company size, company age, KAP reputation, and audit opinion simultaneously affect the timeliness of the company's financial report publications, (2) profitability affects the timeliness of the company's financial report publications, (3) Solvency has no effect on the timeliness of the publication of the company's financial statements, (4) Liquidity has an effect on the timeliness of the publication of the company's financial statements, (5) Company size has an effect on the timeliness of the publication of the company's financial statements, (6) Age of the company has an effect on the timeliness of the publication of the company's financial statements, (7) The reputation of KAP has no effect on the timeliness of the publication of the company's financial statements, (8) The Audit Opinion has no effect on the timeliness of the publication of the company's financial statements.

Keywords: *Timeliness, Profitability, Solvency, Liquidity, Company Size, Company Age, Reputation of Public Accountants, and Audit Opinion.*