

ABSTRACT

Abstract: *This research aims to provide empirical evidence of the influence of company size, auditor quality and audit opinion on the timeliness of financial reporting with profitability as a moderating variable in banking companies listed on the Indonesia Stock Exchange for the period 2020 to 2022. The sampling method uses a saturated sampling technique, so that it is obtained as many as 46 banking companies. The analytical method uses descriptive data with Partial Least Modeling (PLS-SEM) Structural Equation Modeling. The results of the research show that company size, auditor quality have a significant effect on timeliness of financial reporting, audit opinion and profitability have no effect on timeliness of financial reporting and profitability as moderators are able to significantly influence company size on timeliness of reporting but cannot influence auditor quality and opinion. audit the timeliness of financial reporting. The results of this research also found that the influence of the variables company size, auditor quality, audit opinion and profitability on the timeliness of financial reporting was only 42.8 percent and the rest was influenced by other variables.*

Keywords: *Timeliness, Company Size, Audit Quality, Audit Opinion and Profitability.*

ABSTRAK

Abstrak: Penelitian ini bertujuan untuk memberikan bukti empiris pengaruh ukuran perusahaan, kualitas auditor dan opini audit terhadap ketepatan waktu pelaporan keuangan dengan profitabilitas sebagai variabel pemoderasi pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2020 hingga 2022. Metode pengambilan sampel menggunakan teknik sampling jenuh, sehingga diperoleh sebanyak 46 perusahaan perbankan. Metode analisis menggunakan data deskriptif dengan *Structural Equation Modeling* jenis *Partial Least Modeling* (PLS-SEM). Hasil penelitian menunjukkan bahwa ukuran perusahaan, kualitas auditor berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan, opini audit dan profitabilitas tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan dan profitabilitas sebagai pemoderasi mampu mempengaruhi secara signifikan ukuran perusahaan terhadap ketepatan waktu pelaporan namun tidak dapat mempengaruhi kualitas auditor dan opini audit ketepatan waktu pelaporan keuangan. Hasil penelitian ini juga menemukan bahwa pengaruh variabel ukuran perusahaan, kualitas auditor, opini audit dan profitabilitas terhadap ketepatan waktu pelaporan keuangan hanya 42,8 persen dan sisanya dipengaruhi oleh variabel lain.

Kata kunci: Ketepatan Waktu, Ukuran Perusahaan, Kualitas Audit, Opini Audit dan Profitabilitas.