

Sakinatul Ummah, 15321064, **Pengaruh *Debt to Equity Ratio*, Profitabilitas, Ukuran Perusahaan dan Reputasi Kantor Akuntan Publik (KAP) Terhadap Ketepatan Waktu Pelaporan Keuangan**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, April 2019

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui Pengaruh *Debt to Equity Ratio*, Profitabilitas, Ukuran Perusahaan dan Reputasi Kantor Akuntan Publik (KAP) Terhadap Ketepatan Waktu Pelaporan Keuangan. Metode penelitian yang digunakan adalah metode kuantitatif dengan mengambil data sekunder. Pemilihan sampel menggunakan metode purposive sampling. Dari kriteria yang telah ditentukan diperoleh sampel sebanyak 282 perusahaan. Analisis data menggunakan analisis regresi logistik. Hasil penelitian menunjukkan bahwa *Debt to Equity Ratio* tidak berpengaruh terhadap Ketepatan Waktu Pelaporan Keuangan. Profitabilitas tidak berpengaruh terhadap Ketepatan Waktu Pelaporan Keuangan. Ukuran Perusahaan berpengaruh terhadap Ketepatan Waktu Pelaporan Keuangan. Reputasi Kantor Akuntan Publik (KAP) tidak berpengaruh terhadap Ketepatan Waktu Pelaporan Keuangan.

Kata kunci : *Debt to Equity Ratio*, Profitabilitas, Ukuran Perusahaan, Reputasi KAP dan Ketepatan Waktu.

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ABSTRACT

The research aimed to determine The Effect Of Debt to Equity Ratio, Profitability, Firm Size and Reputation of the Public Accounting Firm (KAP) Against The Timeliness Of Finance Report. This research was used a casual method by taking secondary data. The selection of sample used purposive sampling method. From the predetermined criteria obtained a sample 282 companies. Analyzing of data was used logistic regression analyzed. The result showed that Debt to Equity Ratio didn't effect on the acceptance of The Timeliness Finance Report. Profitability didn't effect on the acceptance of The Timeliness Finance Report. Firm Size had an effect on the acceptance of The Timeliness Finance Report. Reputation of the Public Accounting Firm (KAP) didn't effect on the acceptance of The Timeliness Finance Report.

Keywords : Debt to Equity Ratio, Profitability, Firm Size, Reputation of KAP and Timeliness.