

INTISARI

Tujuan penelitian ini bertujuan untuk mengetahui pengaruh karakteristik komite audit dan opini audit terhadap ketepatan waktu pelaporan keuangan pada perusahaan manufaktur di Bursa Efek Indonesia periode 2013-2015.

Sampel diambil dengan menggunakan metode purposive sampling. Populasi dalam penelitian ini adalah semua perusahaan manufaktur yang sudah dan masih terdaftar di Bursa Efek Indonesia periode 2013-2015. Dari populasi sebanyak 143 perusahaan manufaktur diperoleh 77 perusahaan manufaktur sebagai sampel dengan periode pengamatan selama 3 tahun (2013-2015). Data dianalisis dengan menggunakan analisis regresi logistik.

Berdasarkan hasil analisis data disimpulkan bahwa ukuran komite audit berpengaruh signifikan dan positif terhadap ketepatan waktu pelaporan keuangan, sehingga hipotesis pertama diterima. Independensi komite audit tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan, sehingga hipotesis kedua ditolak. Kompetensi komite audit berpengaruh signifikan dan positif terhadap ketepatan waktu pelaporan keuangan, sehingga hipotesis ketiga diterima. Frekuensi rapat komite audit berpengaruh signifikan dan positif terhadap ketepatan waktu pelaporan keuangan, sehingga hipotesis keempat diterima. Opini audit tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan, sehingga hipotesis kelima ditolak. Hasil uji kesesuaian model menunjukkan bahwa secara simultan ukuran komite audit, kompetensi komite audit, frekuensi rapat komite audit berpengaruh terhadap ketepatan waktu pelaporan keuangan, sedangkan independensi, opini audit tidak berpengaruh terhadap ketepatan waktu pelaporan keuangan.

Kata kunci: ketepatan waktu pelaporan keuangan, komite audit, independensi komite audit, kompetensi komite audit, frekuensi rapat komite audit, opini audit.

ABSTRACT

The objective of this study aims to analyze the effect of institutions foreign ownership, institutions domestic ownership, firm size, and firm age and simultaneously on the Risk Management Disclosure in manufacturing companies in Indonesia Stock Exchange (IDX) 2013 until 2015 period.

The samples used in this research was purposive sampling method. The population in this study were all manufacturing companies that have been listed in the Indonesia Stock Exchange 2013-2015 period. From a population of 143 manufacturing companies acquired 36 manufacturing company in the sample with a 3-year observation period (2013-2015). Data were analyzed using multiple linear regression analysis.

Based on the results of data analysis result that institutions foreign ownership have a significant and positive effect on Risk Management Disclosure, so the first hypothesis is accepted. Institutions domestic ownership have significant and positive effect towards Risk Management Disclosure, so that the second hypothesis is accepted. Firm size have significant positive effect on Risk Management Disclosure, so that the third hypothesis is accepted. Firm age have no significant effect on Risk Management Disclosure, so the fourth hypothesis is rejected. The suitability of the model test results show that simultaneous of institutions foreign ownership, institutions domestic ownership, firm size, and firm age are effect on the company's Risk Management Disclosure.

Keywords: Risk Management Disclosure, institutions foreign ownership, institutions domestic ownership, firm size, and firm age.