ABSTRAK

Nurdelima Gulo, 7112220006. Pengaruh *Debt to Equity Ratio*, Profitabilitas, Struktur Kepemilikan, Kualitas Auditor, Pergantian Auditor, dan Opini Auditor Terhadap Ketepatan Waktu Pelaporan Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2015.

Permasalahan dalam penelitian ini adalah apakah *debt to eguity ratio*, profitabilitas, struktur kepemilikan, kualitas auditor, pergantian auditor, dan opini auditor berpengaruh secara simultan terhadap ketepatan waktu pelaporan keuangan. Penelitian ini bertujuan untuk mengetahui apakah ada pengaruh *debt to eguity ratio*, profitabilitas, struktur kepemilikan, kualitas auditor, pergantian auditor, dan opini auditor terhadap ketepatan waktu pelaporan keuangan.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Metode pengambilan sampel yang digunakan adalah metode purposive sampling sehingga diperoleh sampel sebanyak 103 untuk data 2013. Data yang digunakan dalam penelitian ini adalah data sekunder yaitu berupa laporan keuangan yang di unduh dari www.idx.co.id. Teknik analisis data yang digunakan adalah model regresi logistik yang di uji secara simultan dengan menggunakan SPSS versi 22.

Hasil uji menunjukkan bahwa secara simultan *debt to equity ratio*, profitabilitas, struktur kepemilikan, kualitas auditor, pergantian auditor, opini auditor berpengaruh signifikan (0,019 < 0,05) terhadap ketepatan waktu pelaporan keuangan. Artinya semakin rendah hutang, pergantian auditor , dan semakin tinggi profitabilitas, struktur kepemilikan, kualitas auditor, opini auditor maka semakin cepat perusahaan dalam melaporkan laporan keuangan.

Berdasarkan hasil penelitian ini, maka dapat disimpulkan bahwa variabel *debt to eguity ratio*, profitabilitas, struktur kepemilikan, kualitas auditor, pergantian auditor, dan opini auditor secara simultan berpengaruh signifikan terhadap ketepatan waktu pelaporan keuangan.

Kata Kunci: *Debt to equity ratio*, Profitabilitas, Struktur Kepemilikan, Kualitas Auditor, Pergantian Auditor, Opini Auditor dan Ketepatan Waktu

ABSTRACK

Nurdelima Gulo, 7112220006. The Effect of Debt to Equity Ratio, Profitability, Ownership Structure, Quality of Auditor, Auditor Change and Auditor Opinion Influence on Timeliness Submission of Financial Statement on Manufacturing Listed In Indonesia Stock Exchange. Thesis. Accounting Study Programme. Faculty of Economic. State University of Medan. 2015.

This research problems are what of the debt to equity ratio, profitability,ownership structure, quality of auditor, auditor change and auditor opinion simultaneously influence on timeliness submission of financial statement. The objective of research is influence of debt to equity ratio, profitability,ownership structure, quality of auditor, auditor change and auditor opinion on the timeliness submission of financial statement.

The population in thi research are manufacturing companies listed in Indonesia Stock Exchange. Based on the purposive sampling method, 103 companies chosen as samples during 2013. The data was collected from Indonesia Stock Exchange Site www.idx.co.id. The analiysis technique with logistick regression model simultaneously by using SPSS version 22.

The result showed that simultaneous debt to equity ratio, profitability, ownership structure, quality of auditor, auditor change and auditor opinion significant effect (0,019 < 0,05) on the timeliness submission of financial statement. These results imply the lower the debt to equity ratio and auditor change, and then the higher the profitability, ownership structure, quality of auditor, and auditor opinion, so the more timely financial reporting.

Based on this result can be concluded the debt to equity ratio, probability,ownership structure, quality of auditor, auditor change and auditor opinions have significant influence on timeliness submission of financial statement.

Kata Kunci: Debt to Equity Ratio, Profitability,Ownership Structure, Quality of Auditor, Auditor Change, Auditor Opinion and Timeliness