

***THE EFFECT OF PROFITABILITY, COMPANY SIZE, OWNERSHIP
STRUCTURE ON THE TIMELINESS OF THE PRESENTATION OF
FINANCIAL STATEMENTS OF COMPANIES LISTED ON THE
INDONESIAN STOCK EXCHANGE (BEI) FOR THE PERIOD 2019 – 2022***

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ABSTRACT

This study aims to see whether Profitability estimated by ROA, Company Size and Ownership Structure affect the submission of financial reports of Real Estate and Property companies listed on the Indonesia Stock Exchange (BEI) for the period 2019 - 2022 with a sample of 72 companies. This study uses secondary data sources and quantitative data obtained from the IDX website www.idx.co.id. This test uses logistic regression. The results of this test are Profitability (ROA), company size, and ownership structure have no effect on the submission of financial reports. This study aims to see whether Profitability estimated by ROA, Company Size and Ownership Structure affect the submission of financial reports of Real Estate and Property companies listed on the Indonesia Stock Exchange (IDX) for the period 2019 - 2022 with a sample of 72 companies. This study uses secondary data sources and quantitative data obtained from the IDX website www.idx.co.id. This test uses logistic regression. The results of this test are Profitability (ROA), company size, and ownership structure have no effect on the submission of financial reports.

Keywords: Profitability, Company Size, Ownership Structure, Financial Statements, Timeliness

**PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN, STRUKTUR
KEPEMILIKAN TERHADAP KETEPATAN WAKTU PENYAJIAN
LAPORAN KEUANGAN PERUSAHAAN YANG TERDAFTAR DI BURSA
EFEK INDONESIA (BEI) PERIODE 2019 - 2022**

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ABSTRAK

Kajian ini bertujuan untuk melihat apakah Profitabilitas yang diperkirakan dengan ROA, Ukuran Perusahaan dan Struktur Kepemilikan berpengaruh terhadap penyampaian laporan keuangan perusahaan *Real Estate and Property* yang tercatat di Bursa Efek Indonesia (BEI) periode 2019 - 2022 dengan sampel sebanyak 72 perusahaan. Penelitian ini menggunakan sumber data sekunder dan data kuantitatif yang diperoleh dari website BEI www.idx.co.id. Pengujian ini menggunakan regresi logistik. Hasil dari pengujian ini adalah Profitabilitas (ROA), ukuran perusahaan, dan struktur kepemilikan tidak berpengaruh terhadap penyampaian laporan keuangan

Kata kunci: Profitabilitas, Ukuran Perusahaan, Struktur kepemilikan, Laporan Keuangan, Ketepatan Waktu