

Universitas Ngudi Waluyo
Program Studi Akuntansi Perpajakan, Fakultas Ekonomi Hukum dan Humaniora
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Rini Hidayati
181221017

**PENGARUH PROFITABILITAS, LIKUIDITAS, DAN UKURAN
PERUSAHAAN TERHADAP KETEPATAN WAKTU PELAPORAN
KEUANGAN PERUSAHAAN MANUFAKTUR SUBSEKTOR TEKSTIL &
GARMEN YANG TERDAFTAR DI BEI PERIODE 2021-2024.**

ABSTRAK

Ketepatan waktu pelaporan keuangan merupakan salah satu indikator penting dalam menilai kualitas informasi akuntansi. Ketepatan waktu pelaporan keuangan dipandang sebagai salah satu tolok ukur penting dalam menilai kualitas informasi akuntansi yang diberikan kepada para pemangku kepentingan. Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, likuiditas, serta ukuran perusahaan terhadap ketepatan waktu penyampaian laporan keuangan pada perusahaan manufaktur subsektor tekstil dan garmen yang tercatat di Bursa Efek Indonesia (BEI) periode 2021–2024. Metode penelitian yang digunakan dalam penelitian ini adalah pendekatan kuantitatif dengan sifat deskriptif dan verifikatif. Data penelitian bersumber dari laporan tahunan perusahaan yang dipublikasikan melalui laman resmi BEI. Sampel penelitian diperoleh melalui metode *purposive sampling* sehingga diperoleh 18 perusahaan dengan total 72 data observasi. Ketepatan waktu pelaporan diukur dengan jumlah hari dari tanggal tutup buku sampai laporan keuangan resmi dipublikasikan di BEI, sedangkan profitabilitas diproksikan dengan Return on Assets (ROA), likuiditas dengan Current Ratio (CR), ukuran perusahaan dengan Logaritma natural (Ln). Analisis dilakukan dengan menggunakan regresi logistik, uji kesesuaian model, serta pengujian signifikansi baik secara parsial maupun simultan dengan bantuan IMB SPSS Statistics 26. Hasil pengujian menunjukkan bahwa secara parsial profitabilitas berpengaruh signifikan terhadap ketepatan waktu pelaporan dengan nilai sig. 0,035. Likuiditas tidak berpengaruh terhadap ketepatan waktu pelaporan dengan nilai sig. 0,244. Ukuran perusahaan berpengaruh signifikan terhadap ketepatan waktu pelaporan dengan nilai sig. 0,038. Secara simultan, profitabilitas, ukuran perusahaan, dan likuiditas berpengaruh signifikan terhadap ketepatan waktu pelaporan dengan nilai sig. 0,016.

Kata kunci: Profitabilitas, Likuiditas, Ukuran Perusahaan, Ketepatan Waktu.

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Rini Hidayati
181221017

**THE EFFECT OF PROFITABILITY, LIQUIDITY, AND FIRM SIZE ON
THE TIMELINESS OF FINANCIAL REPORTING IN TEXTILE &
GARMENT MANUFACTURING COMPANIES LISTED ON THE
INDONESIA STOCK EXCHANGE (IDX) FOR THE PERIOD 2021–2024.**

ABSTRACT

Timeliness of financial reporting is one of the key indicators in assessing the quality of accounting information. Timeliness of financial reporting is considered an important benchmark in evaluating the quality of accounting information provided to stakeholders. This study aims to examine the effect of profitability, liquidity, and firm size on the timeliness of financial reporting in textile and garment manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The research method employed is a quantitative approach with descriptive and verificative characteristics. The data were obtained from annual reports published through the official IDX website. The sample was selected using purposive sampling, resulting in 18 companies with a total of 72 observations. Timeliness of reporting is measured by the number of days from the fiscal year-end to the date the financial statements are officially published on the IDX. Profitability is proxied by Return on Assets (ROA), liquidity by Current Ratio (CR), and firm size by natural logarithm (Ln). The analysis was conducted using logistic regression, model fit tests, and significance testing both partially and simultaneously with the assistance of IBM SPSS Statistics 26. The results show that, partially, profitability has a significant effect on timeliness of reporting with a significance value of 0.035. Liquidity variable has no effect on timeliness of reporting with a significance value of 0.244. Firm size has a significant effect on timeliness of reporting with a significance value of 0.038. Simultaneously, profitability, firm size, and liquidity have a significant effect on timeliness of reporting with a significance value of 0.016.

Keywords: Profitability, Liquidity, Firm Size, Timeliness.