



DEPARTEMEN AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS ANDALAS

SKRIPSI

**PENGARUH KINERJA KEUANGAN DAN *CORPORATE*
GOVERNANCE TERHADAP KETEPATWAKTUAN PENYAMPAIAN
LAPORAN KEUANGAN**

(Studi Empiris Pada Perusahaan Sektor Barang Konsumen Non-Primer Yang
Terdaftar di Bursa Efek Indonesia Tahun 2018-2021)

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Diajukan untuk Memenuhi Sebagian dari Syarat-Syarat Guna Memperoleh

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| <p>PENGARUH KINERJA KEUANGAN DAN <i>CORPORATE GOVERNANCE</i> TERHADAP KETEPATWAKTUAN PENYAMPAIAN LAPORAN KEUANGAN (STUDI EMPIRIS PADA PERUSAHAAN SEKTOR BARANG KONSUMEN NON-PRIMER YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2021)</p> <p>Skripsi Oleh: Salsabila Putri Pembimbing: Sri Dewi Edmawati, SE, M.Si., Ak., CA.</p> <p>ABSTRACT</p> <p><i>This study aims to examine and analyze the effect of profitability, leverage, asset growth, frequency of audit committee meetings, and institutional ownership on the timely submission of financial reports for companies in the non-primary consumer goods sector listed on the Indonesia Stock Exchange for the 2018-2021 period. The research was conducted using a purposive sampling method involving 141 non-primary consumer goods companies listed on the IDX. The data analysis technique uses multiple linear regression analysis with the SPSS version 26 test tool. The results of this study indicate that profitability, leverage, asset growth, and institutional ownership have no effect on the timely submission of financial reports. While the frequency of audit committee meetings affects the timeliness of submission of financial reports. Meanwhile simultaneously profitability, leverage, asset growth, frequency of audit committee meetings, and institutional ownership have no effect on the timeliness of submission of financial reports.</i></p> <p>Keywords: Profitability, Leverage, Asset Growth, Frequency of Audit Committee Meetings, Institutional Ownership, Timeliness of Financial Reports</p> | | | |