

Analysis of the Effect of Profitability, Company Size, Liquidity, Managerial Ownership, and Audit Opinion on the Timeliness of Submitting Financial Reports

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Analysis of the Effect of Profitability, Company Size, Liquidity, Managerial Ownership, and Audit Opinion on the Timeliness of Submitting Financial Reports

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Abstrak

Tujuan penelitian ini adalah untuk menguji pengaruh profitabilitas, ukuran perusahaan, likuiditas, kepemilikan manajerial dan opini audit terhadap ketepatan waktu penyampaian laporan keuangan pada perusahaan sektor bahan baku yang terdaftar di Bursa Efek Indonesia (BEI). Variabel independen dalam penelitian ini adalah profitabilitas, ukuran perusahaan, likuiditas, kepemilikan manajerial dan opini audit sedangkan variabel dependennya adalah ketepatan waktu penyampaian laporan keuangan. Populasi dalam penelitian ini adalah perusahaan yang terdaftar di BEI periode 2020-2022. Sampel dalam penelitian ini adalah tambahan perusahaan yang terdaftar di BEI periode 2020-2022 pada sektor bahan baku. Teknik pengumpulan data yang digunakan adalah purposive sampling, sehingga diperoleh sampel sebanyak 62 perusahaan dengan 169 data yang sesuai kriteria. Data dianalisa dengan regresi logistik dengan SPSS versi 26. Hasil penelitian menunjukkan bahwa profitabilitas dan likuiditas berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan, sedangkan ukuran perusahaan, kepemilikan manajerial dan opini audit tidak berpengaruh terhadap ketepatan waktu penyampaian laporan keuangan.

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Abstract

The purpose of this study was to examine the effect of profitability, company size, liquidity, managerial ownership and audit opinion on the timeliness of financial reporting submissions in basic materials sector companies listed on the Indonesia Stock Exchange (IDX). The independent variables in this study are profitability, company size, liquidity, managerial ownership and audit opinion while the dependent variable is the timeliness of financial reporting submissions. The population in this study are companies registered on the IDX for the 2020-2022 period. The sample in this research is additional companies registered on the IDX for the 2020-2022 period in the basic materials sectors. The data collection technique used was purposive sampling, in order to obtain a sample of 62 companies with 169 data that match the criteria. The data analysis technique used in this research is logistic regression analysis. The data was processed using a statistical test tool, namely SPSS version 26. The results of this research show that profitability and liquidity has an effect the timeliness of financial reporting submissions, while company size, managerial ownership and audit opinion has no effect on the timeliness of financial reporting submissions.

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Profitability, company size, liquidity, managerial ownership, audit opinion and timeliness of financial reporting submission



Introduction

Timeliness in submitting financial reports is one of the most important characteristics of information in the investment decision-making process. In the process of making investment decisions, the timeliness of submitting financial reports is one of the considerations for investors to consider when investing their capital in related companies, because the more timely a company submits its financial reports, the more relevant the information contained therein. So, this needs to be emphasized and be a warning for companies that have been published to submit their financial reports in a timely manner in accordance with the provisions that apply to investors to estimate the stock returns that will be obtained as well as future risks. The better a company's financial performance, it is hoped that stock returns will also increase (Faizah & Mulyani, 2023).

Many regulations have emphasized the importance of compliance with time in submitting financial reports. This demand does not only come from PSAK regulations but also applies specifically to public companies. The Financial Services Authority (OJK) and the Indonesian Stock Exchange (BEI) have issued regulations relating to the submission of financial reports, which must be done on time. In OJK Regulation NO: 14 /POJK.04/2022, it is stated that issuers or public companies are required to submit reports to the Financial Services Authority and announce them to the public no later than the end of the third month after the date of the annual financial report (Otoritas Jasa Keuangan, 2022).

Whether a company can be categorized as timely or not is assessed based on when the company submits its financial reports to the public, which are calculated based on existing regulations. A company is on time if it submits its report less than 90 days after the date of the financial report, and a company is declared not on time if the company submits its financial report more than 90 days after the financial report (POJK, NUMBER 14/POJK.04/2022). In 2020 timeliness Referring to the decision letter to change the relaxation of the deadline for submitting financial reports, the statement based on the Financial Services Authority Number: SP18/DHMS/OJK/III/2020 contains changes regarding the deadline for submitting financial reports. A company can be declared on time if it submits its financial report less than 180 days after the date of the financial report, whereas

if it submits its financial report more than 180 days after the date of the financial report, then the company is declared late or not on time.

Table 1
Delay in Submitting Financial Reports of Companies listed on the IDX
2020-2022

Year	Number of Companies
2020	69
2021	37
2022	67

The existence of several very strict regulations and the issuance of new regulations regarding leeway in submitting annual financial reports apparently do not guarantee that a company will heed the contents of these regulations. In practice, there are still many companies that violate regulations by submitting financial reports late. It can be seen from the graph of delays in reporting financial reports above that from 2020 to 2022 there are still companies that are late in submitting their financial reports. In 2020, the IDX announced that there were 69 listed companies. Then in 2021, there was a decline where it was recorded that 37 companies had not submitted their financial reports. For 2022, there will be an increase in the number of companies that are late in submitting financial reports, namely 67 companies that have not submitted their financial reports by the deadline, which falls on May 31, 2022. As a result, companies that are late in submitting their financial reports will be subject to warnings and sanctions. by BEI.

Based on the literature study, whether a company submits its financial reports on time or not is caused by many factors, but in this research, the researcher only conducted research on 5 factors, namely Profitability, Company Size, Liquidity, Managerial Ownership and Audit Opinion.

Profitability is a measure of a company's ability to generate profits (Wulandari, 2018). A high level of profitability indicates good financial performance and is attractive to stakeholders such as shareholders, investors, and creditors. Based on research conducted by



Handayani et al. (2021), Anugerah & Priono (2022), Erliza et al. (2019), and Ade Rahma et al. (2019), the results show that the profitability variable influences the timeliness of reporting finance. In other previous research, different results were found from research conducted by Pangestuti et al. (2020), Fatimah & Artini (2021), Setiawati et al. (2021), and Suryani & Pinem (2018) showing that the profitability variable, does not have a significant influence on the timeliness of financial reporting.

Company size is a parameter used to classify companies as large or small, and can be measured using several methods (Brigham & Houston, 2020:4). The larger the company size, it will generally indicate a higher level of operational activity. This is due to the larger scale in terms of production, sales and services provided. Research conducted by Wulandari (2018), Fatimah & Artini (2021), Pratama (2022), and Anugerah & Priono (2022) shows the results that company size has a significant effect on the timeliness of financial reporting. This is different from the results of research conducted by Pangestuti et al. (2020), (Pangestuti et al., 2020), Setiawati et al. (2021) and Setiawati et al. (2021) which show that company size has no significant effect on the timeliness of financial reporting.

Liquidity refers to a company's ability to meet its financial obligations that are due immediately and precisely when they are billed (Munawir, 2014:31). Companies with good liquidity have greater potential to submit financial reports on time as a positive signal to stakeholders, while companies with liquidity problems may experience delays in submitting financial reports as a negative signal. Based on research conducted by Wulandari (2018) and Erliza et al. (2019), research results found that liquidity has a significant influence on the timeliness of financial reporting. This result is different from research conducted by (Pangestuti et al., 2020), Fatimah & Artini (2021) and Supartini et al. (2021) which shows that liquidity does not have a significant influence on the timeliness of financial reporting.

The greater the proportion of managerial share ownership in the entity, the manager will try to improve the company's strategy more optimally because the company is obliged to maximize the welfare of investors Agis Pratiwi & Tri Utami Lestari (2023). Research conducted by Kalsum (2022) and Dufriella & Utami (2020) shows the results that managerial ownership has a significant influence on the timeliness of submitting financial reports. However, there is a gap in the research for this variable, this is proven by research conducted by Irsyad (2020) and Agis Pratiwi & Tri Utami Lestari (2023), who found that the results did not have a significant effect on the timeliness of submitting financial reports



An Audit Opinion is a report submitted by a public accountant regarding his assessment of the fairness of a financial report submitted by the company. Whether audit opinion has an influence on the timeliness of submitting financial reports has been proven by Alvionita et al. (2021), Nurlen et al. (2021), and Anissa et al. (2020) whose research results show that audit opinion has a significant impact on the timeliness of financial report submission. However, research conducted by Waluyo & Herawaty (2020), Faizah & Mulyani (2023), dan Purnama Sari & Y. Agus Bagus Budi N (2023) shows different results that audit opinions do not have a significant effect on the timeliness of submitting financial reports.

The phenomenon of delays in submitting financial reports, especially for basic materials sector companies listed on the IDX, raises the need for a deeper understanding of the factors that influence timeliness. By conducting this research, answers can be found regarding whether profitability, company size, liquidity, managerial ownership, and audit opinion play a role in explaining delays in submitting financial reports. This research is also important because there is a research gap in the results of several previous researchers.

Method

According to the research pattern, this research uses quantitative research as the type of research. Quantitative research is a research method where the research data is in the form of numbers and later test tools for measuring the calculations use statistics (Sugiyono, 2018:13). In this research, the data used is secondary data, where data whose data source is not directly provided to the data collector, for example through other people's intermediaries or documents printed by other parties (Sugiyono, 2018:456) In connection with this research, the secondary data source is the financial reports of companies listed on the IDX.

The sample used in this research is basic materials sector companies listed on the IDX in 2020-2022. The sampling technique in this research uses a purposive sampling method with the criteria of companies in the basic materials sector listed on the Indonesian Stock Exchange (BEI) during the 2020-2022 period that publish annual financial reports (Annual reports) that have been audited and published, have data on submission dates audited financial report to the Financial Services Authority (OJK) for the 2020-2022 period and has managerial ownership data. The data collection technique used was purposive sampling, in order to obtain a sample of 62 companies with 169 data that match the criteria. The data analysis technique used in this research is logistic regression analysis. The data was processed using a statistical test tool, namely SPSS version 26.

Result & Discussion

Presented below are the results of the logistic regression analysis which includes assessing the entire model (overall model fit), testing the feasibility of the regression model (goodness of fit test), coefficient of determination (Nagelkerke r square) and Wald test (partial t test).

Tabel 2
Overall Model Test

Iteration	-2 Log likelihood	Coefficients Constant
Block 0	91,662	2,485
Block 1	49,016	0,633

In table 2 it can be seen that the statistical value of the log likelihood test has decreased from block number = 0 at 91,662 to 49,016 at block number = 1. The decrease of 42,646 shows the addition of independent variables, namely profitability, company size, liquidity, managerial ownership and audit opinion into the research model is declared fit.

Table 3
Hosmer and Lemeshow's Goodness of Fit Test

Step	Chi-square	Df	Sig.
1	14,172	8	0,077

Table 3 shows the results of the Hosmer and Lemeshow's Goodness of Fit Test with a significant probability showing the number 0.077, so the significant value obtained is greater than 0.05 (5%) so H0 cannot be rejected (accepted). This proves that the regression model is suitable for use in further analysis, because there is no real difference between the predicted clarification and the observed classification or it can be said that the model is able to predict the observed values.

Table 4



Nagelkerke R-Square

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	49,016	0,233	0,533

Table 4 shows the Cox & Snell R Square value, which is 0.233 and the Nagelkerke R Square value is 0.533. The Nagelkerke R Square value of 0.533 means that the independent variables consisting of profitability, company size, liquidity, managerial ownership and audit opinion can explain the dependent variable, namely the timeliness of financial report submission of 53.3%.

Table 5

Wald Test

	B	S.E.	Wald	Df	Sig.	Exp (B)
Profitability	6,369	3,047	4,370	1	0,037	583,749
Company Size	0,014	0,086	0,025	1	0,873	1,014
Liquidity	1,932	0,883	4,782	1	0,029	6,900
Managerial Ownership	0,967	1,998	0,234	1	0,628	2,630
Audit Opinion	-1,797	1,383	1,689	1	0,194	0,166
Constant	0,633	2,239	0,080	1	0,777	1,883

Based on the test results in table 5, the following conclusions can be drawn:

1. Based on the Wald Test results, it can be seen that the profitability variable using the Return On Assets (ROA) indicator shows a Wald sig value of 0.037. This significant level is smaller than the significance level $\alpha = 0.05$, so it can be concluded that H0 is rejected, which means that profitability has an effect on the timeliness of submitting financial reports.
2. Based on the results of the Wald test, it can be seen that the profitability variable using the logarithmic value of total assets shows a Wald sig value of 0.873. This significant level is greater than the significance level $\alpha = 0.05$, so it can be concluded that H0 is accepted, which means company size has no effect on the timeliness of submitting financial reports.
3. Based on the Wald Test results, it can be seen that the liquidity variable using the Current Ratio (CR) indicator shows a Wald sig value of 0.029. This significant level



¹² is smaller than the significance level $\alpha = 0.05$, so it can be concluded that H_0 is rejected, which means that liquidity has an effect on the timeliness of submitting financial reports.

4. ¹ Based on the results of the Wald test, it can be seen that the managerial ownership variable which uses the indicator of total managerial shares to total outstanding shares shows a Wald sig value of 0.628. This significant level is greater than the significance level $\alpha = 0.05$, so it can be concluded that H_0 is accepted, which means that share ownership has no effect on the timeliness of submitting financial reports.
5. ¹ Based on the results of the Wald test, it can be seen that the audit opinion variable which uses a dummy indicator of 1 for WTP opinions and 0 for opinions other than WTP shows a Wald sig value of 0.194. This significant level is greater than the significance level $\alpha = 0.05$, so it can be concluded that H_0 is accepted, which means that the audit opinion has no effect on the timeliness of submitting financial reports.

¹⁴ The profitability variable has a positive effect on the timeliness of submitting financial reports so that the first hypothesis (H_1) which states that profitability has a positive effect on the timeliness of submitting financial reports can be accepted. Acceptance of the profitability hypothesis shows that companies that earn high profits tend to be timely in submitting financial reports because the company is able to demonstrate the effectiveness of its company management in using assets to earn profits. Profit is good news for the company, so companies that generate profits will tend to report their company finances more timely (Anugerah & Priono, 2022). This is in line with the signal theory used in this research, that the higher the level of profitability a company has, the more timely the company will be in submitting its financial reports.

²⁴ The variable company size has no effect on the timeliness of submitting financial reports so that the second hypothesis (H_2) which states that company size has a positive effect on the timeliness of submitting financial reports cannot be accepted or rejected. In this way, it can be concluded that the timeliness of submitting financial reports is not influenced by company size. Republic of Indonesia OJK Regulation Number 14 /POJK.04/2022 CHAPTER II article 4 states that annual financial reports must be submitted to the Financial Services Authority and announced to the public no later than the end of the third month after the date of the annual financial report (Otoritas Jasa Keuangan, 2022). Therefore, the size of a company is not a benchmark for a company in submitting financial reports, because both



large companies and small companies will try to submit their financial reports in accordance with established regulations in order to avoid sanctions that will be given by the relevant institutions. No matter the size of the company, it must have management and experts in the fields needed to submit financial reports so that the company's internal performance in preparing financial reports greatly influences (Handayani et al., 2021). The faster the company prepares financial reports, the faster the financial reports will be audited and published. The results of this research are not in accordance with existing theory which states that a large company will tend to submit its reports on time. This is done to maintain a good image of the company. In fact, small companies do not always submit their financial reports in a timely manner. Likewise, on the other hand, large companies that already have a high image do not necessarily submit their financial reports on time (Kalsum, 2022).

The liquidity variable has a positive effect on the timeliness of submitting financial reports so that the third hypothesis (H3) which states that liquidity has a positive effect on the timeliness of submitting financial reports cannot be rejected or accepted. A high level of liquidity indicates that a company can pay off its short-term obligations by optimizing the current assets owned by the company. A high level of liquidity is good news for the company which can be useful information for interested parties, especially creditors, in considering providing loans when a company applies for a loan, so that companies with a high level of liquidity tend to report reports immediately. their finances because this is a positive signal for creditors.

The managerial ownership variable has no effect on the timeliness of submitting financial reports so that the fourth hypothesis (H4) which states that managerial ownership has a positive effect on the timeliness of submitting financial reports cannot be accepted or rejected. Companies, whether with a high or low percentage of managerial share ownership, will maximize their ability to submit their financial reports, this is to avoid sanctions that will be given by the OJK if they are late in submitting their financial reports (Irsyad, 2020). Managerial ownership of a company is very much needed, especially the board of directors, because having shares in the company can help manage management which is monitored through the GMS. Public companies are required to disclose the number of shares and percentage of ownership, namely shareholders who own 5% or more of the shares of the Issuer or Public Company, the names of directors and commissioners who own shares of the Issuer or Public Company, groups of public shareholders, namely groups of shareholders who



each own less than 5% of the shares of an Issuer or Public Company. However, overall managerial ownership has no effect on the delivery of financial reports, because the small amount of managerial share ownership in the company does not influence the company's decision to report its financial reports in a timely manner because managerial ownership places greater emphasis on company management in managing company assets.

The audit opinion variable has no effect on the timeliness of submitting financial reports so that the fifth hypothesis (H5) which states that audit opinion has a positive effect on the timeliness of submitting financial reports cannot be accepted or rejected. Financial Services Authority Regulation no. X.2 Appendix Decree of the Chairperson of Bapepam-LK Number: KEP-346/BL/2016 states that the company must submit financial statements along with audit opinions from the Public Accounting Firm (Otoritas Jasa Keuangan, 2016). Therefore, the audit opinion is not a consideration for the company when submitting its financial reports. An audit opinion other than Unqualified (WTP) issued by a Public Accounting Firm does not affect whether or not management is late in reporting its financial reports to the public, because an audit opinion is the authority of the Public Accounting Firm as an independent institution and is responsible to the public to issue an opinion based on audited financial reports (Nurlen et al., 2021). In this case, management has no right to intervene in the audit opinion issued by the Public Accounting Firm even though the Public Accounting Firm receives a fee from the company it audits.

Conclusion

Based on the results of the analysis and hypothesis testing that have been carried out, it can be concluded that the profitability and liquidity variables have a positive effect on the timeliness of submitting financial reports, while the variances of company size, managerial ownership and audit opinion have no effect on the timeliness of submitting financial reports. There are limitations experienced by researchers and these can be several factors that future researchers can pay attention to in order to further perfect their research. The limitation of this research is that there are several companies that do not have a percentage of managerial ownership, so there is some data that cannot be found for the managerial ownership variable, which results in many data samples being discarded each year. Future researchers are expected to extend the research period and add other independent variables so that the sample size can produce better research.



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