

ABSTRAK

Wilson Tanzil, 143010043, 2018, Pengaruh *Current Ratio*, Solvabilitas Proksi *Debt to Equity Ratio* dan Opini Audit Terhadap Ketepatan Waktu Pada Perusahaan Perdagangan yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016, STIE Eka Prasetya, Program Studi Manajemen, Pembimbing I: Putri Wahyuni, S.E., M.Si., Pembimbing II: Johnny Chandra, S.E., M.M.

Penelitian ini bertujuan untuk mengetahui apakah *Current Ratio*, solvabilitas proksi *Debt to Equity Ratio* dan opini audit berpengaruh terhadap ketepatan waktu pada perusahaan perdagangan yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder yang diperoleh dari laporan keuangan perusahaan perdagangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2012-2016. Populasi penelitian ini sebanyak 55 perusahaan. Teknik pengambilan sampel dalam penelitian ini adalah dengan menggunakan *purposive sampling* sehingga sampel penelitian ini berjumlah 20 sampel. Variabel penelitian ini terdiri dari *Current Ratio*, Solvabilitas Proksi *Debt to Equity Ratio* dan Opini Audit sebagai variabel independen dan ketepatan waktu sebagai variabel dependen. Teknik analisis yang digunakan adalah analisis regresi linear berganda, dengan persamaan regresi **Ketepatan waktu = 77,702 + 8,859 *Current Ratio* - 0,870 Solvabilitas - 12,444 Opini Audit + e**. Peneliti juga menggunakan tingkat signifikansi 5%.

Hasil penelitian secara parsial, variabel *Current Ratio* (X_1) terbukti berpengaruh signifikan terhadap ketepatan waktu (Y) dengan nilai $t_{hitung} = 3,062 > t_{tabel} = 1,98498$ dan nilai signifikan juga menunjukkan $0,003 < 0,05$. Variabel solvabilitas (X_2) terbukti berpengaruh signifikan terhadap ketepatan waktu (Y) dengan nilai $t_{hitung} = -3,206 < t_{tabel} = -1,98498$ dan nilai signifikan juga menunjukkan $0,002 < 0,05$. Variabel opini audit (X_3) terbukti berpengaruh signifikan terhadap ketepatan waktu (Y) dengan nilai $t_{hitung} = -3,031 < t_{tabel} = -1,98498$ dan nilai signifikan juga menunjukkan $0,002 < 0,05$. Hasil penelitian secara simultan variabel *Current Ratio* (X_1), solvabilitas (X_2) dan opini audit (X_3) terbukti berpengaruh signifikan terhadap ketepatan waktu (Y) dengan nilai $F_{hitung} = 7,525 > F_{tabel} = 2,70$ dan nilai signifikansi juga menunjukkan $0,000 < 0,05$. Hasil uji R Square pada penelitian ini menunjukkan nilai sebesar 0,165 atau sebesar 16,5% yang dapat diartikan bahwa dampak pengaruh variabel independen (*Current Ratio*, solvabilitas proksi *Debt to Equity Ratio* dan opini audit) terhadap variabel dependen (ketepatan waktu) sebesar 16,5%.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial dan simultan *Current Ratio*, Solvabilitas Proksi *Debt to Equity Ratio* dan Opini Audit berpengaruh signifikan terhadap ketepatan waktu.

Kata Kunci : *Current Ratio*, Solvabilitas, Opini Audit dan Ketepatan Waktu.

ABSTRACT

Wilson Tanzil, 143010043, 2018, Influence of Current Ratio, Proxy Solvency Debt to Equity Ratio and Audit Opinion Against Timeliness at Trading Companies Listed on Indonesia Stock Exchange Periode 2012-2016, STIE Eka Prasetya, Program Studi Manajemen, Mentor I: Putri Wahyuni, S.E., M.Si., Mentor II: Johnny Chandra, S.E., M.M.

This study aims to determine whether the Current Ratio, solvency proxy of Debt to Equity Ratio and audit opinion affect the timeliness of trading companies listed in the Indonesia Stock Exchange Period 2012-2016.

This study uses quantitative data types and data sources are secondary data obtained from the financial statements of trading companies listed on the Indonesia Stock Exchange (IDX) period 2012-2016. The population of this study were 55 companies. Sampling technique in this research is by using purposive sampling so that sample of this research amounted to 20 sample. The variable of this research consist of Current Ratio, Proxy Solution of Debt to Equity Ratio and Audit Opinion as independent variable and timeliness as dependent variable Analytical technique used is multiple linear regression analysis, with regression equation Accuracy time = 77,702 + 8,859 Current Ratio - 0,870 Solvency - 12,444 Audit Opinion + e. Researchers also used a 5% significance level. The result of the research is partially, the variable of Current Ratio (X1) proved to have a significant influence on time determination (Y) with $t_{count} = 3.062 > t_{tabel} = 1.98498$ and significant value also shows $0.003 < 0.05$. Solvability variable (X2) proved to have a significant effect on time determination (Y) with $t_{count} = -3,206 < t_{tabel} = -1,98498$ and significant value also shows $0,002 < 0,05$. Audit opinion variable (X3) proved to have a significant effect on time determination (Y) with $t_{count} = -3.031 < t_{tabel} = -1,98498$ and significant value also shows $0.002 < 0.05$. The result of simultaneous research of the variable of Current Ratio (X1), solvability (X2) and audit opinion (X2) proved to have significant effect on time determination (Y) with value $F_{count} = 7,525 > F_{tabel} = 2,70$ and significance value also shows $0.000 < 0, 05$. The result of R Square test in this study shows the value of 0.165 or 16.5% which can be interpreted that the impact of the influence of independent variables (Current Ratio, solvency proxy of Debt to Equity Ratio and audit opinion) to the dependent variable (time determination) of 16.5 %.

The conclusion of the results of this study indicates that partially and simultaneously Current Ratio, Solvency Proxy of Debt to Equity Ratio and Audit Opinion have a significant effect on the timing

Keywords: Current Ratio, Solvency, Audit Opinion and Timeliness.