Judul : Pengaruh *Debt to Equity Ratio*, Profitabilitas, Struktur Kepemilikan dan Kualitas Auditor Pada Ketepatan Waktu Pelaporan Keuangan Di Perusahaan Manufaktur Di Bursa Efek Indonesia.

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ABSTRAK

Ketepatan waktu pelaporan keuangan merupakan indikator penting dalam mencerminkan kepatuhan perusahaan terhadap regulasi serta memberi sinyal kredibilitas kepada investor. Penelitian ini bertujuan untuk menguji pengaruh debt to equity ratio, profitabilitas, struktur kepemilikan, dan kualitas auditor pada ketepatan waktu pelaporan keuangan.

Penelitian dilakukan pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024. Metode penetuan sampel yang digunakan *purposive sampling* dengan kriteria perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di BEI tahun 2020-2024. Diperoleh 44 perusahaan manufaktur sektor industri dasar dan kimia. Teknik analisis data yang digunakan yaitu regresi logistik menggunakan SPSS versi 26.

Hasil penelitian ini menunjukkan *Debt to Equity Ratio* tidak berpengaruh signifikan pada ketepatan waktu pelaporan keuangan. profitabilitas berpengaruh positif pada ketepatan waktu pelaporan keuangan. Struktur Kepemilikan berpengaruh negatif pada ketepatan waktu pelaporan keuangan. Kualitas Auditor tidak berpengaruh signifikan pada ketepatan waktu pelaporan keuangan. Ini memperkuat implikasi praktis bagi perusahaan untuk memperhatikan kesehatan keuangan, tata kelola, dan reputasi auditor demi meningkatkan integritas serta ketepatan waktu pelaporan keuangan.

Kata Kunci: *Debt to Equity Ratio, Profitabilitas*, Struktur Kepemilikan, Kualitas Auditor, Ketepatan Waktu Pelaporan Keuangan.

Title: The Effect of Debt-to-Equity Ratio, Profitability, Ownership Structure, and Auditor Quality on the Timeliness of Financial Reporting in Manufacturing Companies Listed on the Indonesia Stock Exchange.

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ABSTRACT

Timeliness of financial reporting is an important indicator reflecting a company's compliance with regulations and signaling credibility to investors. This study aims to examine the influence of debt-to-equity ratio, profitability, ownership structure, and auditor quality on the timeliness of financial reporting.

The research was conducted on manufacturing companies in the basic and chemical industries listed on the Indonesia Stock Exchange (IDX) during the period 2020–2024. The sampling method applied was purposive sampling with the criteria of manufacturing companies in the basic and chemical industries listed on the IDX in 2020–2024. total of 44 manufacturing companies in the basic and chemical industries were obtained. The data analysis technique used was logistic regression using SPSS version 26.

The results of this study indicate that the debt-to-equity ratio does not have a significant effect on the timeliness of financial reporting. Profitability has a positive effect on the timeliness of financial reporting. The ownership structure has a negative impact on the timeliness of financial reporting. Auditor quality does not significantly affect the timeliness of financial reporting. This finding reinforces the practical implications for companies to pay attention to financial health, governance, and auditor reputation to improve integrity and the timeliness of financial reporting.

Keywords*: Debt to Equity Ratio, Profitability, Ownership Structure, Auditor Quality, Timeliness of Financial Reporting.*