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FACTORS AFFECTING THE ACCURACY OF FINANCIAL REPORTING WITH *GOING CONCERN* AUDIT OPINION AS A MODERATION VARIABLE

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Abstract

A going concern audit opinion is critical for stakeholders to evaluate an entity's financial health and predict its ability to continue operations in the foreseeable future. This study aims to examine the factors that affect the accuracy of financial reporting with the audit opinion going concern as a moderation variable. The research methodology uses secondary data analysis from the annual reports of property and real estate sector companies listed on the Indonesia Stock Exchange for the period 2020-2024, with a total of 60 samples obtained through purposive sampling methods from www.idx.co.id sites. Data analysis was carried out by logistic regression using SPSS 27. The results of the study show that profitability and liquidity have no effect on the accuracy of financial reporting, while solvency and company size have a positive effect on the accuracy of financial reporting. In addition, the going concern audit opinion is not able to moderate the influence between profitability and company size on the accuracy of financial reporting, but it is able to moderate the influence between liquidity and solvency on the accuracy of financial reporting.

Keywords: Financial Performance, Company Size, Financial Reporting Accuracy, Going Concern Audit Opinion.

Abstrak

Opini audit kelangsungan usaha sangat penting bagi pemangku kepentingan untuk mengevaluasi kesehatan keuangan suatu entitas dan memprediksi kemampuannya untuk melanjutkan operasi di masa mendatang. Studi ini bertujuan untuk menguji faktor-faktor yang mempengaruhi akurasi pelaporan keuangan dengan opini audit kelangsungan usaha sebagai variabel moderasi. Metodologi penelitian menggunakan analisis data sekunder dari laporan tahunan perusahaan sektor properti dan real estat yang terdaftar di Bursa Efek Indonesia untuk periode 2020-2024, dengan total 60 sampel yang diperoleh melalui metode purposive sampling dari situs www.idx.co.id. Analisis data dilakukan dengan regresi logistik menggunakan SPSS 27. Hasil penelitian menunjukkan bahwa profitabilitas dan likuiditas tidak berpengaruh terhadap akurasi pelaporan keuangan, sedangkan solvabilitas dan ukuran perusahaan berpengaruh positif terhadap akurasi pelaporan keuangan. Selain itu, opini audit kelangsungan usaha tidak mampu memoderasi pengaruh antara profitabilitas dan ukuran perusahaan terhadap akurasi pelaporan keuangan, tetapi mampu memoderasi pengaruh antara likuiditas dan solvabilitas terhadap akurasi pelaporan keuangan.

Kata Kunci: Kinerja Keuangan, Ukuran Perusahaan, Akurasi Pelaporan Keuangan, Opini Audit Kelangsungan Usaha.

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INTRODUCTION

Financial statements serve as a primary source of information for stakeholders in evaluating an organization's performance and financial health. To be effective for economic decisions, such data must fulfill the criteria of timeliness and reliability. However, amidst pervasive uncertainty, reports that appear num. The most significant challenge for auditors lies in issuing a going concern opinion, as it directly reflects the company's future viability. Rather than being a mere formality, this opinion serves as a crucial early warning signal of potential business failure for investors and creditors. Discrepancies often arise when an information gap exists between the reported figures and the actual economic reality.

Financial ratios and accuracy indicators, specifically profitability, liquidity, and solvency serve as the primary diagnostic tools for evaluating an entity. However, since the correlation between these indicators and a company's actual condition is often non-linear, the going concern audit opinion is positioned as a moderating variable. This variable functions to measure the intensity of the impact that financial statement accuracy has on firm value and stakeholder confidence.

The capital market plays an important role in providing a source of funding for companies that want to grow. Companies that go public are required to provide financial information publicly to investors. Financial statements are the main instruments that describe a company's financial position, performance, and cash flow (Ambarita et al., 2022). To be relevant, financial statements must be published in a timely manner (Rahmaniah, 2023).

The timeliness of reporting has major consequences. Late reports can reduce the relevance of information, lower investor confidence, and even trigger negative rumors that are detrimental to the company (Rahmaniah, 2023). Therefore, the regulator sets the deadline for submitting annual reports. The Financial Services Authority through POJK No.14/2022 requires issuers to submit financial statements no later than three months after the end of the financial year. The sanctions given include written warnings, fines, restrictions on business activities, and revocation of business licenses (OJK, 2022). However, data from the Indonesia Stock Exchange shows that there are still many companies that are late in submitting reports. This delay is seen significantly in the property and *real estate* sectors which have a high level of risk due to dependence on external funding (Nurkhotimah et al., 2024). An example of a case is PT Armidian Karyatama Tbk which was suspended for not fulfilling its reporting obligations.

Previous research has shown inconsistent results regarding factors that affect the accuracy of reporting. Several studies have found that profitability and liquidity have a positive effect (Amin & Ekawanti, 2024; Rizky & Ratnawati, 2024), while other studies stated that it had no effect (Ambarita et al., 2022; Fitria, 2021). Differences in results also occur in solvency variables and company size. This creates a *research gap* that needs to be retested. Based on this phenomenon, this study was conducted to re-analyze the internal factors that affect the accuracy of financial reporting by including *going concern* audit opinions as a moderation variable in the property and *real estate* sectors.

LITERATURE REVIEW AND HYPOTHESIS

Signal Theory

According to signal theory, companies provide information to external parties as a signal of their internal conditions. Timely financial statements are a positive signal that the company is healthy and has good performance. On the contrary, the delay in reporting can be interpreted as a negative signal that raises investor doubts (Brigham & Houston, 2014). Therefore, the timeliness of reporting is one of the important factors in maintaining the reputation and trust of the market.

Agency theory assumes that financial performance proxied by solvency, liquidity, and profitability ratios directly influences the work dynamics between managers and owners. Deteriorating financial conditions act as a catalyst for biased agent behavior, where corporate policies tend to prioritize equity gains over debt security. Furthermore, fluctuations in profitability provide incentives for agents to manipulate financial data for the sake of bonuses or reputation. This uncertainty undermines reporting quality, positioning the going concern audit opinion as a crucial monitoring mechanism to reduce information asymmetry in the market

Timeliness of Financial Reporting

Timeliness is the ability of a company to present financial statements within a predetermined period. According to IAI (2023), relevant information must be conveyed before it loses its usefulness. The OJK through POJK No.14/2022 stipulates that the annual report must be submitted a maximum of 3 months after the end of the financial year. Delays can have implications for administrative sanctions to the revocation of business licenses.

Profitability

Profitability is a ratio that measures a company's ability to generate profits from the assets used (Kasmir, 2019). A high level of profitability indicates the company's efficiency in managing resources, which should encourage management to immediately report the results of its performance (Handayani et al., 2021). However, the results of previous research were inconsistent: Amin & Ekawanti (2024) found a positive effect, while Rizky & Ratnawati (2024) stated that it had no effect. Based on the explanation above, the hypothesis is derived as follows:

H1: Profitability affects the accuracy of financial reporting

Liquidity

Liquidity describes a company's ability to meet its short-term obligations. The current ratio is often used as a measure. Companies with high liquidity are considered healthier and tend to report financial statements on time to maintain their reputation (Novien, 2022). However, research by Fitria (2021) and Ambarita et al. (2022) found that liquidity does not always have a significant effect on the accuracy of reporting. Based on the explanation above, the hypothesis is derived as follows:

H2: Liquidity has a positive effect on the accuracy of financial reporting

Solvency

Solvency indicates the proportion of debt to assets. DER (*Debt to Equity Ratio*) is used to measure how much a company's assets are financed by debt. A high level of solvency indicates a large financial risk, so the company may delay financial statements so as not to cause a negative reaction from the market (Saputri & Effendi, 2022). However, some studies have found that solvency actually has a positive effect because companies want to maintain creditors' trust (Ginting & Natasha, 2021). Based on the explanation above, the hypothesis is derived as follows:

H3: Solvency has a positive effect on the accuracy of financial reporting

Company Size

The size of a company reflects the total assets it owns. Large companies have more complete resources to prepare financial reports so that they tend to report on time (Wicaksono, 2021). However, large companies also have complex operations, so the audit process can take longer, which has the potential to delay reporting (Sunarto et al., 2021).

Based on the explanation above, the hypothesis is derived as follows:

H4: company size has a positive effect on the accuracy of financial reporting

Audit Opinion Going Concern

An *audit opinion going concern* is an auditor's opinion that expresses significant doubts about a company's ability to maintain its survival (Hanssel et al., 2024). This opinion is important for investors because it provides a signal about the risk of bankruptcy. As a moderation variable, going concern audit opinions play a role in strengthening the relationship between the company's internal factors and the timeliness of financial reporting. This is because companies that obtain going concern opinions will be under stricter supervision from auditors, thus encouraging management to be more careful and ensure financial statements are presented on time.

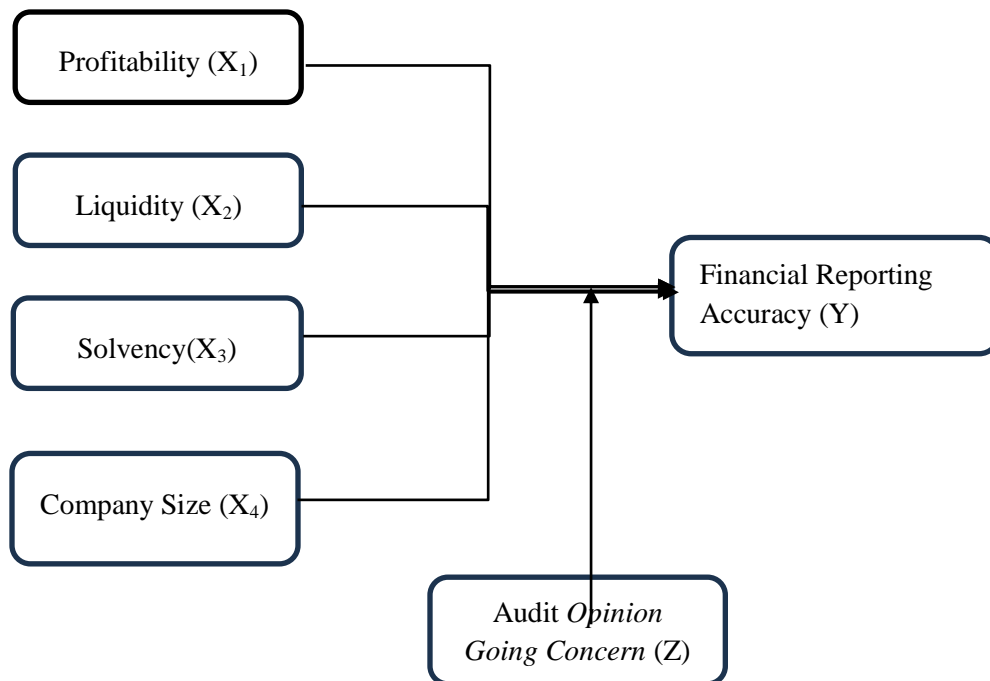
H5: Going concern audit opinion moderates the relationship between profitability and financial reporting accuracy

H6: Going concern audit opinion moderates the relationship between liquidity and financial reporting accuracy

H7: Going concern audit opinion moderates the relationship between solvency and financial reporting accuracy

H8: Going concern audit opinion moderates the relationship between company size and financial reporting accuracy

Conceptual framework



Picture 1. Conceptual Framework

RESEARCH METHOD

This study uses a quantitative approach with secondary data in the form of annual reports of property and *real estate companies* on the IDX for the 2020–2024 period. Samples were selected using *the purposive sampling method*. And it can be proven that hypothesis testing by utilizing statistical analysis methods in the form of logistic linear regression analysis tests and *moderating regression analysis* tests, using the SPSS 27 application

Variable Measurement

Table 1. Variable Measurement

No	Variable	Indicators/Measurements	Scale
1	Financial Reporting Accuracy	<i>Dummy</i> : 1 = On time (March 31 ≤); 0 = Not on time (> March 31)	Nominal
2	Profitability	$ROA = \frac{Net\ Income}{Total\ Assets} \times 100\%$	Ratio
3	Liquidity	$Current\ Ratio = \frac{Current\ Assets}{Current\ Liabilities} \times 100\%$	Ratio
4	Solvency	$DER = \frac{Total\ Liabilities}{Total\ Equity} \times 100\%$	Ratio
5	Company Size	Size = Ln (Total Assets)	Ratio
6	Audit Opinion <i>Going Concern</i>	<i>Dummy</i> : 1 = <i>Opinion Going Concern</i> ; 0 = <i>Non Going Concern</i>	Nominal

RESULTS AND DISCUSSION

Descriptive Statistics

Table 2. Descriptive Statistics

Information	N	Minimum	Maximum	Average	Std. Deviation
Profitability	60	0,00	0,60	0,08	0,09
Liquidity	60	0,87	7,72	3,10	1,96
Solvency	60	0,00	1,74	0,50	0,43
Company Size	60	28,18	31,96	30,04	1,06
Financial Reporting Accuracy	60	0	1	0,60	0,40
<i>Audit Opinion Going Concern</i>	60	0	1	0,40	0,49

Source: Processing secondary data, 2025

Based on the results of data processing in the table, this study uses data on 60 property and real estate sector companies listed on the IDX in 2020–2024. The profitability variable shows a minimum value of 0.00, a maximum of 0.60, an average of 0.08, and a standard deviation of 0.09. The liquidity variable has a minimum value of 0.87, a maximum of 7.72, an average of 3.10, and a standard deviation of 1.96. The solvency variable showed a minimum value of 0.00, a maximum of 1.74, an average of 0.50, and a standard deviation of 0.43. The company size was recorded with a

minimum value of 28.18, a maximum of 31.96, an average of 30.06, and a standard deviation of 1.06. Meanwhile, the financial reporting accuracy variable has a minimum value of 0, a maximum of 1, an average of 0.60, and a standard deviation of 0.40. Finally, the going concern audit opinion showed a minimum value of 0, a maximum of 1, an average of 0.40, and a standard deviation of 0.49.

Model Feasibility Test (*Hosmer and Lomeshow Test*)

The model feasibility test assesses the suitability of the model with the data, where a significance value of > 0.05 indicates that the initial hypothesis is accepted and the model is feasible to use to predict observations. (Ghozali, 2020).

Table 3. Model Feasibility Test

	Chi-square	Df	Significant
1	6,51	8	0,59

Source: Processing secondary data, 2025

Based on the results in table 3, a significance value of 0.59 was obtained. Because the value is greater than 0.05, it can be concluded that the regression model used is appropriate and suitable for the next stage of research analysis.

Overall Model Fit Test

The overall test of the model was carried out to assess the feasibility of regression in general by comparing the values in block 0 and block 1. The regression model is considered appropriate if the value in block 1 is smaller than the value in block 0 (Ghozali, 2020).

Table 4. Test the Whole Model

- 2 Log likelihood	Value
Block Number = 0	60,05
Block Number = 1	32,84

Source: Processing secondary data, 2025

Table 4 shows a decrease of 27.21, so it can be concluded that the regression model used has a good level of match to the data.

Determination Coefficient Test (*Nagelkerke R Square*)

The determination coefficient test is carried out to find out what percentage of the ability of the independent variable to be able to explain the dependent variable.

Table 5. Coefficient Determination Test

Step	- 2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	32,84	0,37	0,58

Source: Processing secondary data, 2025

Based on the table above, Nagelkerke's R Square value was obtained as 0.58, which means that the independent variable in this study was able to explain 58% of the variation of the dependent variable. The rest, which is 42%, is influenced by other factors that are not included in the research regression model.

Partial test

Hypothesis testing on logistic regression was carried out through a significance test t to find out the extent to which each independent variable had an effect on the dependent variable. The results of the significance test t are presented in the regression coefficient table or *Variables in the Equation*. If the significance value obtained exceeds 0.05, then the independent variable is declared to have no significant influence on the dependent variable. On the other hand, if the significance value is below 0.05, then the independent variable is proven to have a significant effect on the dependent variable. Details of the t-test results can be seen in table 6.

Table 6. Partial Test

		B	S.E.	Wald	Df	Sig.	Exp(B)
Step	Profitability	9.57	14.87	.41	1	.52	14290.714
1a	Liquidity	-.51	.36	1.99	1	.16	.599
	Solvency	5.89	3.23	3.33	1	.07	363.252
	Company Size	1.36	.64	4.48	1	.03	3.902
	M1(X1*Z)	-13.56	16.89	.64	1	.42	.000
	M2(X2*Z)	1.37	.76	3.26	1	.07	3.939
	M3(X3*Z)	-7.09	4.27	2.76	1	.09	.001
	M4(X4*Z)	-.01	.09	.012	1	.91	.990
	Constant	-39.71	19.07	4.34	1	.04	.000

Source: Processing secondary data, 2025

Information:

* : Significant with alpha 5%

** : Significant with alpha 10%

The logistic regression model and the moderate regression model can be formed based on the estimated value of the parameters in table 7. The models formed are as follows:

1. Logistic regression model

$$\ln \frac{TW}{1-TW} = -39.71 + 9.57 X1 - 0.51 X2 + 5.90 X3 + 1.36 X4$$

2. Moderate regression model

$$Y = -39.71 + 9.57 X1 - 0.51 X2 + 5.90 X3 + 1.36 X4 -13.56 X1*Z + 1.37 X2 *Z - 7.09 X3*Z -0.01 X4*Z$$

Based on the results of hypothesis testing using the logistic regression model, the significance values listed in table 6 provide the following conclusions.

1. The profitability variable showed a regression coefficient of 9.57 with a significance level of 0.52, which is greater than α 0.05. This means that the first hypothesis is rejected so that it can be concluded that profitability has no effect on the accuracy of financial reporting.
2. The liquidity variable has a regression coefficient of -0.51 with a significance value of 0.16, greater than α 0.05. Thus, the second hypothesis is not proven, so liquidity has no effect on the accuracy of financial reporting.
3. The solvency variable obtained a regression coefficient of 5.90 with a significance of 0.07, smaller than α 0.10. This condition supports the acceptance of the third hypothesis, namely that solvency affects the accuracy of financial reporting.
4. The company size variable had a regression coefficient value of 1.36 with a significance of 0.03, which is smaller than α 0.05. This indicates that the fourth hypothesis is accepted, namely the size of the company has an effect on the accuracy of financial reporting.

5. The interaction between profitability and the opinion of the going concern audit showed a coefficient value of 13.56 with a significance level of 0.42 which is higher than α 0.05. This indicates that the fifth hypothesis is unacceptable, so the going concern audit opinion does not have a role in strengthening or weakening the relationship between profitability and the accuracy of financial reporting.
6. The interaction between liquidity and audit opinion going concern resulted in a regression coefficient of 1.37 with a significance level of 0.07, which is smaller than α 0.10. These findings support the sixth hypothesis, so it can be concluded that going concern audit opinions have an effect on the relationship between liquidity and financial reporting accuracy.
7. The interaction between solvency and going concern audit opinion showed a coefficient value of -7.09 with a significance of 0.09, which is below α 0.10. These results confirm the acceptance of the seventh hypothesis, namely that the audit opinion of going concern affects the relationship between solvency and the accuracy of financial reporting.
8. The interaction between company size and going concern audit opinion showed a regression coefficient of -0.01 with a significance level of 0.91, which is greater than α 0.05. Based on these results, the eighth hypothesis was rejected, so that the going concern audit opinion did not affect the relationship between company size and financial reporting accuracy.

The Effect of Profitability on the Accuracy of Financial Reporting

From the results of the analysis, it can be concluded that profitability does not play an important role in determining the accuracy of financial reporting. According to signal theory, profits should be an incentive for companies to immediately submit financial statements because they are considered positive information for investors. However, in practice, not all companies that make a profit report on time, while some companies that lose money can report on time. This confirms that the accuracy of reporting is more of a managerial obligation and regulatory demands than just a condition of the company's profit and loss. In other words, other factors such as internal efficiency, asset complexity, and compliance with rules play a greater role in determining the timeliness of reporting. These findings are consistent with the research of Pramesti et al. (2022) and Nurkhotimah et al. (2024), but it is different from the results of Dhanurista et al. (2021), Ambarita et al. (2022), and Amin & Ekawanti (2024) which stated that profitability has a significant positive effect.

The Effect of Liquidity on Financial Reporting Accuracy

In theory, companies with high liquidity are considered healthier and should immediately submit financial statements to demonstrate their ability to meet their short-term obligations. However, the results of this study prove that high and low liquidity does not determine the speed of slow reporting, because timeliness is more influenced by compliance with regulations and internal policies of the company. These findings are consistent with Ambarita et al. (2022), but different from Rizky & Ratnawati (2024) who found a positive influence.

The Effect of Solvency on Financial Reporting Accuracy

The results of the study showed that solvency had a significant positive effect on the accuracy of reporting. Companies with controlled debt levels tend to report financial statements on time to maintain the trust of creditors and investors. In contrast, companies with high debts usually face great pressure that actually accelerates reporting in order to remain transparent. This supports signal theory, where management wants to give a positive signal about the company's ability to meet long-term obligations. This result is in line with the research of Saputri & Effendi (2022), but it is different from Ginting & Natasha (2021) which states that solvency has no effect.

The Effect of Company Size on Financial Reporting Accuracy

The size of the company has been shown to have a significant positive effect on the accuracy of reporting. Large companies generally have more adequate human resources, technology, and accounting information systems, so that the process of preparing reports is faster and more accurate. In addition, large companies are under the close scrutiny of investors and regulators so they are more disciplined in reporting. This finding is consistent with Wicaksono (2021), but different from Sunarto et al. (2021) who found a negative influence because operational complexity can slow down reporting.

Going Concern Audit Opinion is Able to Moderate the Influence of Profitability on the Accuracy of Financial Reporting

Going concern *audit opinions* are not able to moderate the influence of profitability on the timeliness of financial reporting. This is because the opinion emphasizes more on the risk of overall business sustainability, not on the level of profitability. Even companies with high profits can still receive *going concern* opinions if there are liquidity problems or dependence on short-term debt. Thus, the decision on the accuracy of reporting is more influenced by internal factors of the company and regulatory demands, rather than by the interaction between profitability and *audit opinion going concern*.

Going Concern Audit Opinion is Able to Moderate the Influence of Liquidity on the Accuracy of Financial Reporting

The going concern audit opinion has been proven to moderate by strengthening the influence of liquidity on the accuracy of reporting. Companies with low liquidity tend to delay reporting due to cash constraints, but with *going concern* opinions, pressure from auditors, creditors, and regulators makes management encouraged to accelerate the submission of reports to maintain market confidence. This confirms that going concern audit opinions can strengthen the urgency of transparency in companies with low liquidity conditions.

Going Concern Audit Opinion is Able to Moderate the Influence of Solvency on Financial Reporting Accuracy

The test results show that the audit opinion *of going concern* weakens the influence of solvency on the accuracy of reporting. When a company has a high debt ratio and obtains *a going concern opinion*, this actually adds to the negative perception of the market so that management is more cautious and tends to delay reporting. The resulting reputational pressure makes the relationship between solvency and reporting accuracy weaken, and even has the potential to have a negative effect.

Going Concern Audit Opinion is Able to Moderate the Influence of Company Size on Financial Reporting Accuracy

Going concern audit opinions were not able to moderate the influence of company size on reporting accuracy (sig. 0.91 > α 0.05; H8 was rejected). Large companies typically have adequate resources and reporting systems, while smaller companies are more limited. However, *the opinion of going concern* is given not because of size, but because of the fairness of the financial statements and the risk of business continuity. Therefore, going concern audit opinions do not play a significant role in the relationship between company size and reporting timeliness.

CONCLUSION

This study aims to analyze the factors that affect the accuracy of financial reporting with the audit opinion going concern as a moderation variable in property and real estate companies on the IDX for the 2020–2024 period, and the results show that profitability and liquidity do not have a significant effect on the timeliness of reporting, while solvency and company size have a significant positive effect due to the controlled debt structure and company scale. Greater encourage timely reporting. Going concern audit opinions have been shown to strengthen the influence of liquidity, weaken the influence of solvency, but do not moderate the relationship between profitability and company size on reporting timeliness. Overall, the accuracy of financial reporting is not only influenced by internal conditions, but also interaction with auditor opinions that highlight business continuity risks, so companies need to pay attention to financial structures, regulatory compliance, and maintain credibility through timely reporting.

LIMITATIONS AND SUGGESTION

This study has several limitations that may affect the results. First, the variables used only include profitability, liquidity, solvency, and company size with the audit opinion going concern as the moderation variable. Second, the measurement of variables is still limited to the proxys of Return on Asset, Current Ratio, and Debt to Equity Ratio. Third, the research sample only focused on companies in the property and real estate sector with a total of 12 companies and an observation period of five years. Based on these limitations, the next study is expected to add other relevant variables, such as ownership structure, company age, and corporate governance, as well as consider different moderation or intervening variables. In addition, the measurement proxies can be expanded, for example using Return on Equity, Return on Investment, Net Profit Margin, Debt to Asset Ratio, Times Interest Earned Ratio, Quick Ratio, and Cash Ratio. Future research is also recommended to use samples from other sectors such as transportation, logistics, manufacturing, or other sectors listed on the IDX so that the research results are more comprehensive and general.

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