ABSTRAK

Sity Avisha Cahyani, 02271811046. Pengaruh Penerapan *Extensible Business Reporting Language* Terhadap Ketepatwaktuan Pelaporan Keuangan Studi pada Perusahaan Terdaftar Indeks LQ45 di Bursa Efek Indonesia Periode 2016-2020. Ketua Komisi: Zainuddin, Anggota Komisi: Amin Dara.

Penelitian ini adalah untuk mengetahui dan menganalisis pengaruh penerapan XBRL terhadap ketepatwaktuan pelaporan keuangan. Dalam menganalisis permasalahan (data) penulis menggunakan model analisis regresi logistik untuk melihat pengaruh penerapan XBRL dengan variabel kontrol *return on asset, debt to equity ratio*, dan *current ratio* terhadap Ketepatwaktuan pelaporan keuangan pada perusahaan yang terdaftar dalam indeks LQ45 Bursa Efek Indonesia periode 2016-2020. Berdasarkan uji hipotesis menunjukkan bahwa penerapan XBRL berpengaruh positif terhadap ketepatwaktuan pelaporan keuangan. Hasil uji regresi logistik terhadap *return on assets, debt to equity ratio*, dan current *ratio* sebagai variabel kontrol, menunjukkan bahwa ketiga variabel tersebut tidak mempengaruhi ketepatwaktuan pelaporan keuangan perusahaan. Peneltian ini memberikan bukti mengenai penerapan XBRL dapat mempercepat proses pelaporan keuangan sehingga meningkatkan ketepatwaktuan pelaporan keuangan perusahaan. Hal ini dikarenakan format XBRL dapat dikonversikan ke berbagai format laporan keuangan lainnya, sehingga akan meminimalisir waktu penyebaran informasi keuangan.

Kata Kunci: *Extensible Business Reporting Language, Return On Assets*, *Debt to Equity Ratio, Current Ratio,* Ketepatwaktuan Pelaporan Keuangan*.*

ABSTRACT

Sity Avisha Cahyani, 02271811046. *The Effect of Application of Extensible Business Reporting Language on Timeliness of Financial Reporting Study on LQ45 Index Listed Companies on the Indonesia Stock Exchange for the 2016-2020 Period. Commission Chair: Zainuddin, Commission Member: Amin Dara.*

This study was to determine and analyze the effect of the application of XBRL on the timeliness of financial reporting. In analyzing the problem (data) the author uses a logistic regression analysis model to see the effect of implementing XBRL with control variables of return on assets, debt to equity ratio, and current ratio on the timeliness of financial reporting in companies listed in the LQ45 index of the Indonesia Stock Exchange for the 2016-2016 period. 2020. Based on the hypothesis test, it shows that the implementation of XBRL has a positive effect on the timeliness of financial reporting. The results of the logistic regression test on return on assets, debt to equity ratio, and current ratio as control variables, indicate that these three variables do not affect the timeliness of the company's financial reporting. This research provides evidence that the application of XBRL can speed up the financial reporting process thereby increasing the timeliness of the company's financial reporting. This is because the XBRL format can be converted to various other financial report formats, thus minimizing the time for disseminating financial information.

Kata Kunci: *Extensible Business Reporting Language, Return On Assets, Debt to Equity Ratio, Current Ratio, Timeliness of Financial Reporting.*