

The Effect of Liquidity, Auditor Opinion, and Company Size on the Timeliness of Financial Statement Disclosure with Profitability as a Moderating Variable in Real Estate Companies Listed on the Indonesia Stock Exchange from 2022 to 2024

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Background: Financial reporting is a crucial aspect of transparent and accountable corporate governance, serving as a means of communication between management and stakeholders. Relevant information is also needed by investors and creditors in making economic decisions. Strict regulations from the Financial Services Authority (OJK) and the Indonesia Stock Exchange (IDX) govern the timeliness of financial reporting. However, many companies are still late in fulfilling this obligation, which has the potential to cause market distrust and information loss. This study highlights the influence of three main factors liquidity, auditor opinion, and company size on the timeliness of financial reporting, with profitability as a moderating variable, particularly in the property and real estate sector, which has unique characteristics in managing significant assets and liabilities.

Purpose: This study aims to analyze the variables of liquidity, auditor opinion, and company size on the timeliness of financial reporting with profitability as a moderating variable in companies in the real estate sector listed on the Indonesia Stock Exchange during the period from 2022 to 2024.

Methodology: This study uses a quantitative method with a causality approach, utilizing secondary data in the form of audited annual financial reports. The sampling technique used is purposive sampling, resulting in a sample size of 71 companies. Data analysis was performed using Econometric Views 12 software through logistic regression and moderation analysis to test the relationship between the research variables objectively and systematically.

Finding: The results of the study indicate that liquidity, auditor opinion, and company size are thought to have a significant effect on the timeliness of financial reporting, while profitability acts as a moderating variable in this relationship. This study makes an important contribution to the development of accounting science and corporate governance, particularly in the property and real estate sector in the Indonesian capital market.

Limitation: This study is limited to real estate companies listed on the Indonesia Stock Exchange during the three-year period of 2022-2024. The focus of the variables is limited to liquidity, auditor opinion, company size as independent factors, and profitability as a moderating variable. Other variables that may affect the timeliness of financial reporting are not included in this study, so the results cannot be generalized to other industrial sectors.

Originality: This study is unique in its selection of the real estate property sector, which has not been widely researched, combining the variables of liquidity, auditor opinion, company size, and profitability as moderating variables in the context of financial reporting timeliness. The use of the latest data for the 2022-2024 period contributes to the current developments in accounting science and corporate governance.

Keywords: Liquidity, Auditor Opinion, Company Size, Timeliness of Financial Reporting, Profitability