

ABSTRACT

The accuracy of submitting financial reports is the period between the end of the company's fiscal year and the date the opinion is issued on the audited financial statements, where the output variables from the audit can be observed by external parties, which allows external parties to measure the efficiency of audit activities, which results in reduced relevance of information in the financial reports.

The independent variables of this research are profitability and CEO Tenure. Meanwhile, the dependent variable is the accuracy of submitting financial reports. This research was conducted to analyze the influence of profitability and CEO Tenure on the accuracy of submitting financial reports in property and real estate sector companies listed on the Indonesia Stock Exchange (BEI).

The population used in this research is property and real estate sub-sector companies on the Indonesia Stock Exchange (BEI) for the 2021-2023 period. This research is included in the descriptive research category. This research also uses a sampling technique with a research method in the form of purposive sampling. Based on the criteria that have been established, this research has a total of 267 observations consisting of 89 companies with a research period of three years. The method used is descriptive analysis and logistic regression analysis with the help of Eviews 12 SV software.

The research results show that simultaneously the independent variables, namely profitability and CEO Tenure, have an effect on the dependent variable, namely the timeliness of submitting financial reports. The profitability variable has a partial effect, while the CEO Tenure variable has no partial effect on the satisfaction variable when submitting financial reports.

This research is expected to be a source of knowledge for researchers and external parties who need to relate to the variables that cause a company to be correct in submitting its financial reports. For future researchers, it is hoped that research using different variables can also use other research objects listed on the Indonesian Stock Exchange so that they can provide variations in the phenomena and research results studied.

Keywords: profitability, CEO Tenure, timeliness