

PUBLIC COMPANY'S NON-COMPLIANCE BEHAVIOR ON THE SUBMITTING OF FINANCIAL INFORMATION IN FUNDAMENTAL AND TECHNICAL PERSPECTIVES ON THE INDONESIA STOCK EXCHANGE

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ABSTRACT

This study aims to determine the antecedents of non-compliance behavior of public companies in submitting annual financial information to the Otoritas Jasa Keuangan (OJK) from a fundamental and technical perspective. The period used in this study was six years, starting from 2015 to 2020. The population used in this study was all public companies that have been and listed on the Indonesia Stock Exchange for the 2015-2020 period. The sample was selected using the purposive sampling technique, and it consisted of 78 public companies used as samples. The data analysis technique was Binary Logistics Regression.

The result of the study showed that Return On Investment (ROI), Price To Book Value (PBV), Public Share, Total Assets, and Company Type did not have effects on the Non-compliance Behavior of public companies in submitting annual financial reports to the Otoritas Jasa Keuangan (OJK). Debt To Asset Ratio had a positive and significant effect on the Non-compliance Behavior of public companies in submitting annual financial reports to the Otoritas Jasa Keuangan (OJK). In contrast, the Total Revenue variable had a negative and significant effect on the Non-compliance Behavior of public companies in submitting annual financial reports to the Otoritas Jasa Keuangan (OJK).

Kata Kunci: Non-compliance Behavior, Return On Investment (ROI), Price To Book Value (PBV), Public Share, Total Assets, Company Type, Debt To Asset Ratio, Total Revenue