

ABSTRACT

Financial statements will be useful and relevant to users when it submitted on time. If the financial statements are not presented on time, it can indicate a problem in the company. One of the factors that cause delays in the presentation of financial statements is the length of the completion of the audit process conducted by an auditor means audit delay.

This study aims to determine the size of the company, solvency, profitability, audit firm reputation, audit opinion and audit delay in mining companies that list on the Indonesia Stock Exchange in 2012-2014. In addition, to determine whether size of company, solvency, profitability, audit firm reputation, and the audit opinion both simultaneous and partially influence the audit delay.

This study is descriptive verification and causality study. The population in this study is a mining company listed on the Indonesia Stock Exchange in 2012-2014. By using purposive sampling, 15 samples obtained within one year and the total sample during the study period was 45 samples. The data used secondary data with the data analysis method using panel data regression eviws 7.

The results showed that variables size of company, solvency, profitability, audit firm reputation, and the audit opinion influence simultaneously toward audit delay. While partially only variable profitability and audit firm reputation significant negative effect on audit delay, while variable size of company, solvency, and the audit opinion does not affect the audit delay.

Based on the research results, it is advisable for the auditor to further optimize the performance and increase the efficiency and effectiveness in auditing. For companies to consider seriously the factors that affect audit delay including size of company, solvency, profitability, audit firm reputation, and the audit opinion that the information provided is relevant and responded well by investors. Meanwhile, the OJK is a consideration in making regulations and sanctions submission of financial statements. Consider that there is the role of public accountants that cause delays of financial statements.

Keyywords: Audit Delay, Size of Company, Financial Ratios, Audit Firm Reputation, and Audit Opinion