ABSTRACT

Companies that have gone public in general will issue financial statements in accordance with a predetermined time. However, there are still some companies that experienced a delay in issuing the financial statements. Delay in issuing financial statements that have been audited by independent auditors is one indication that the company experienced a problem.

Gross dosmetic growth in the mining sector in the last few years have experienced negative growth these things give negative impact. One of the negative impact is the reduced revenue generated by the mining sector causing some mining companies that can trigger the occurrance of audit delay.

This study aims to examine the effect of Firm Size, Profitability, and Solvability on Audit Delay at Mining Company listed on Indonesia Stock Exchange during 2012-2016. The data used in this study was obtained from financial statement data.

The population in this study are the Mining Company listed in indonesian Stock Exchange. Sample selection technique used is purposive sampling and acquired 28 company with the 2013-2015 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneous Firm Size, Profitability, and Solvability have a significant effect on Audit Delay. While partially, Firm Size and Solvability have a significant positive effect on Audit Delay, while profitability have a significant negative effect on Audit Delay.

Keywords*: Firm Size, Profitability, Solvability, Audit Delay*