ABSTRACT

The preparation and presentation of financial statements should be useful and reliable to users, it is necessary to balance the relevant benefits between timely reporting and reliable information provision. Timeliness can be seen from the audit delay which is the period between the closing date of the book until the date of the independent audit report.

This research aims to examine the effect of Profitability, Company Size, Age of Company and Size of Public Accounting Firm to Audit Delay either partially or simultaneously. The object of this study is the mining company that listed in the Indonesia Stock Exchange (IDX) during 2012-2016.

This research belongs to the type of descriptive verification research is causality. The data used is secondary data and sample selection using purposive sampling obtained as many as 160 company samples. Data analysis method from this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneously Profitability, Company Size, Age of Company and Size of Public Accounting Firm significantly influence to Audit Delay. While partially, Profitability, Company Age, and Size of Public Accounting Firm have a significant positive effect on Audit Delay. While Company Size Firm have no effect to Audit Delay.

Based on this research, the company is suggested to maintain profitability ratio and consider Size of Public Accounting Firm to shorten audit delay. For investor the timeliness in submitting audit reports can be one of the information for investment decision making.

***Keywords** : Profitability, Company Size, Age of Company, Size of Public Accounting Firm and Audit Delay*