

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.

This study aims to examine the effect of Profitability, Leverage, Complexity of Company Operation, Reputation of Public Accounting Firm to the Audit Delay at Trade, Mining Company listed on Indonesia Stock Exchange (BEI) in the period 2012-2016. The data used in this study was obtained from financial statement data.

The population in this study are Mining Company listed on the Stock Exchange. Sample selection technique used is purposive sampling and acquired 30 company with the 2012-2016 study period. Methods of data analysis in this research is panel data regression analysis using Eviews software version 9.

The results showed that simultaneous Profitability, Leverage, Complexity of Company Operation, Reputation of Accounting Public Firm have a significant effect on Audit Delay. While partially, Leverage and Reputation of Auditor significant positive effect on Audit Delay, Profitability significant negative effect on Audit Delay. While Complexity of Company Operation has no effect on Audit Delay.

Based on the results of the research that has been done. The author wants to give advice to pay attention to management management in achieving profit, the level of debt and pay attention in the election KAP big four / non big four. And the last is recommended to maintain the adjustment of human resources used to prepare the financial statements of companies that tend to complex or have many subsidiaries, because it can prevent the occurrence of delay in the delivery of financial statements.

Keywords: *Profitability, Leverage, Complexity of Company Operation, Reputation of Accounting Public Firm, Audit Delay*