ABSTRACT

Audit report lag is a time interval from the closing date of the annual financial statement book to the date stated in the independent auditor's report. The publication of financial statements without adequate timeliness will reduce the relevance and reliability of the financial statements themselves. There are still many cases of audit report lag in the IDX mining sector and there are many factors that underlie this audit report lag. Timeliness of financial statement submission can provide both positive and negative perspectives for users of financial statements.

This study aims to examine whether there is a partial or simultaneous influence of profitability, solvency, liquidity and company size variables on audit report lag in mining sector companies listed on the Indonesia Stock Exchange in the 2016-2018 period. The measurement of each variable is obtained from the company's annual report in the given period.

The sampling method in this study uses purposive sampling technique, there are 99 samples that will be used in this study. This study uses panel data regression analysis techniques for data processing using the help of Eviews 9 software.

The results of this study indicate that profitability, solvency, liquidity and company size simultaneously affect audit report lag. Partially, profitability has a negative effect on audit report lag, while profitability, solvency and liquidity have no effect on audit report lag.

It is recommended to further researchers to add the latest research year by using variables that have no effect in this study. It is recommended for companies to maintain and increase their profitability in order to shorten the audit report lag. Investors are expected to pay attention to the timeliness of the submission of audited financial statements. For auditors, it is recommended for auditors to consider profitability in decision making because these variables affect audit report lag.

Keywords: *Audit Report Lag, Profitability, Solvability, Liquidity, Company Size*