

## **ABSTRACT**

*Audit delay is the time of delay in reporting the company's financial statements measured from the closing date of the company's financial statement book until published on the IDX. In Indonesia, the timeliness of the presentation of company financial statements to the public is regulated in Law No.8 of 1995 concerning "Capital Markets". one of the qualitative characteristics of information is relevant. An information can be said to be relevant if it has the value of forecasting, the value of feedback, and timeliness. Information cannot be relevant if it is not timely, that is, it must be available to decision makers before losing its capacity to influence decisions. Timeliness also indicates that financial statements must be presented at regular intervals to show changes in company circumstances that might affect user predictions and decisions.*

*This study aims to examine empirical evidence either simultaneously or partially the effect of solvency, profitability, and company size on audit delay on companies listed on the Indonesia Stock Exchange (BEI) for the period 2013-2018.*

*This study consisted of 120 mining sector samples listed on the Indonesia Stock Exchange in the period 2013-2018. Samples were obtained by purposive sampling. The analytical method used in this study is descriptive statistical analysis and panel data regression.*

*Based on the results of the study, solvency, profitability, and company size variables simultaneously influence audit delay. Partially, company size variables have a negative effect on audit delay. While solvency and profitability do not affect audit delay.*

*This research is expected to be used as a reference and for further researchers it is recommended to add research periods and be able to use different research objects. For companies, the results of this study can be used as consideration for the company to replace its auditors. For investors, the results of this study can be used as information for investment decisions.*

**Keywords:** *Audit Delay, Solvency, Profitability, and Company Size*