

ABSTRACT

This study discusses to study how tenure audits, profitability, solvency, company size, and audit delays in mining sector companies listed on the Indonesia Stock Exchange for the period 2015-2018, and to find out how to use partial and simultaneous use of tenure audits, profitability, solvency, and company size for audit delay in sector companies listed on the Indonesia Stock Exchange for the period of 2015-2018. The factors that play a role in this research are audit work period, profitability, solvency, and company size as independent variables, while audit delay as the dependent variable.

The population in this study were mining companies listed on the Indonesia Stock Exchange in the 2015-2018 period that were bought by 41 companies. The sampling technique used in this study was non probability sampling with a purposive sampling method, so the total sample was 32 companies. While the data analysis used in this study is panel data regression analysis at a significance level of 5%. The program used in analyzing data uses Eviews 9.

The results showed that the partial audit tenure, profitability, and solvency affected the audit delay, while the size of the company did not oppose the audit audit. In addition, research also shows that audit tenure, profitability, solvency, and company size, affect audit delay. The magnitude of the effect of audit tenure, profitability, solvency, and company size in giving contribution contribution to audit delay of 41.3%.

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