

ABSTRACT

Mining sector companies listed on the Indonesia Stock Exchange are the most companies that have experienced Audit Delay from 2015 to 2018. There are 24 companies that received warnings related to delays in submitting the Audited Financial Statements or called Audit Delay.

A publicly traded company is a company that is required to submit audited financial statements to the Indonesia Stock Exchange according to the time determined in regulation KEP-346/BL/2011, which is a maximum at the end of the 3rd month after the closing date of the company book. After that, there was a change in 2017 until now when the Financial Services Authority Regulation No.29/PJOK.04/2016 was issued regarding the deadline for submitting audited financial statements of companies to go public, namely at the end of the 4th month after the closing date of the company book. Although the deadline for the submission of audited financial statements has been increased, but there are still some companies that went public in the late submission of audited financial statements, especially companies in the mining sector. Delays in the delivery of audited financial statements are referred to as Audit Delay.

This study aims to determine the effect of Profitability, Solvency Level, Complexity of Company Operations and Audit Opinion on Audit Delay on mining sector companies listed on the Indonesia Stock Exchange for the period of 2015-2018 both simultaneously and partially.

The research method by the author in this study is a quantitative method. The sampling technique in this study used nonprobability sampling with the type of purposive sampling that obtained research samples of 40 research samples in a period of 4 years. The data analysis method used by the authors in this study is panel data regression analysis using E-Views 10 software.

The results showed that the Profitability, Solvency Level, Complexity of the Company's Operations and Audit Opinion simultaneously influence the Audit Delay. While partially Profitability has no significant effect on Audit Delay, Solvency Level influences the positive direction of the Audit Delay, the Complexity of the Company's Operations influences the positive direction of the Audit Delay, and Audit Opinion has a negative effect on the Audit Delay.

Keywords: profitability, solvency level, complexity of company operations, audit opinion, audit delay.