

ABSTRACT

Vivi Rahmayati. *Analyze effect of Firm Size, Profitability and Solvability to Audit Delay at sub-sector Coal Mining Industry which are listed in Indonesia Stock Exchange in the Period 2013-2017 (Guided by Yanuar Ramadhan).*

This study aimed to analyze the effect of firm size, profitability and solvability to audit delay at sub-sector Coal Mining Industry which are listed in Indonesia Stock Exchange in the Period 2013-2017. Company size measured by total assets, profitabilitas measured by return on assets ratio, solvability measured by debt to equity ratio, while the audit delay is measured from the date of closing of the financial year until the date of issuance of the audit report.

The method used is purposive sampling. The samples used in this study is a 85 mining companies registered in the Indonesia Stock Exchange in the period of 2013-2017 on the total population of 103. This type of data is secondary data obtained from the financial statements and annual reports. Data analysis method used is multiple linear regression analysis.

Hypothesis testing results showed that simultaneous company size, profitability, and solvability significant effect to audit delay. But partially, Company Size and Profitability have a significant to Audit Delay. While solvability does not have a significant effect to audit delay.

Keywords: *Company Size, Profitability, Solvability, Audit Delay.*