

## ABSTRACT

Title: Effect of Profitability, Firm Size and Complexity of Company Operations on audit delay (study of Mining companies listed on the Indonesia Stock Exchange in 2014-2018).

Name: Astri Meilawati

Study program: Accounting

This study aims to analyze the effect of profitability, company size and complexity of company operations on audit delay (a study of mining companies listed on the Indonesia Stock Exchange in 2014-2018). Profitability is measured by Return On Assets (ROA) measured by EBIT (Earning Before Interest and Tax) divided by total assets Company Size is measured by Sales Growth, Company Operating Complexity is measured by dummy where 1 if the company has subsidiaries and 0 if the company does not have Subsidiaries, audit delay is measured by the date of the audit report - the date of the financial statement

The method used is purposive sampling. The number of samples used in this study were 18 mining companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used is multiple linear regression analysis.

The results of this study indicate that simultaneous Profitabilitas, Company Size, and Complexity of Company Operations affect audit delay. That partially, the Company's Size and the Complexity of the Company's Operations have no effect on audit delay, while profitability has a negative effect on audit delay.

Keywords: Profitability, Company Size, Complexity of Company Operations and Audit Delay