

ABSTRACT

Arina Rolan Tiur. *The effect of Firm Size, Profitability, Solvability, Public Ownership, Audit Committee to Audit Delay (Empirical Study on Coal Mining Industry sub-sector which are listed in Indonesia Stock Exchange in the Period 2012-2015) (Guided by Mrs. Sri Handayani, SE, M. Ak, MM)*

This study aimed to analyze the effect of firm size, profitability, solvability, public ownership, audit committee to audit delay on Coal Mining Industry sub-sector which are listed in Indonesia Stock Exchange in the Period 2012-2015. Company size measured by total assets, profitabilitas measured by return on assets ratio, solvency measured by debt to equity ratio, public ownership is measured from the ratio of public ownership, the audit committee is measured from the ratio of the audit committee, 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 62 mining companies registered in the Jakarta Stock Exchange in the period of 2012-2015 on the total population of 89. 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, solvability, public ownership, audit committee significant effect to audit delay. But partially, Profitability and audit committee have a significant to Audit Delay. While the firm size, profitability, solvability, and public ownership does not have a significant effect to audit delay.

Keywords: *Company Size, Profitability, Solvability, Public Ownership, Audit Committee, Audit Delay.*