

Analysis of Audit Report Lag based on Profitability, Solvability and Company Size in mining companies listed on the Indonesia Stock Exchange for the 2014-2018 period

Dinda Ayu Ramadanti^{1*}, Ratih Puspitasari

^{1,2}Management Department, Intitut Bisnis dan Informatika Kesatuan, Bogor, Indonesia

**Corresponding author email: ratih.puspitasari@ibik.ac.id*

Abstract (Times New Roman 10pt)

This study aims to examine and analyze the factors that affect audit report lag in mining companies listed on the Indonesia Stock Exchange for the period 2014 – 2018. The population in this study are all mining companies listed on the Indonesia Stock Exchange in 2015. The sample selection technique used purposive sampling. The sample used in this study were 15 mining companies with an observation period of 5 years so that the number of samples was 75 sample data. The analytical technique used is multiple linear regression analysis which is processed using SPSS version 16 software. The results of this study indicate that partially (1) profitability has a significant effect on audit report lag, (2) solvency has a significant effect on audit report lag, (3) size the company has a significant effect on audit report lag. Simultaneously shows that profitability, solvency, and firm size have a significant effect on audit report lag.

Keywords:

Selected References (Times New Roman 10pt), (5 references)

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