

## **ABSTRACT**

*This study was conducted to investigate empirically the Profitability, Solvency, and Auditor's Opinion Effect on Audit Delay wich is Listed on Indonesian Stock Exchange at Mining Manufacturing Company.*

*The sampling technique used in this study is purposive sampling, the number of population is 30 mining manufacturing company in Indonesia Stock Exchange the period 2011-2016. Data analysis method used in this research is descriptive and verifikatif analysis using multiple linear regression analysis.*

*The result showed that Profitability, Solvency, and Auditor's Opinion significant impact on Audit Delay both partially and simultaneous.*

*Key Words : Profitability, Solvency, Auditor's Opinion, and Audit Delay.*