This study was conducted to investigate empirically the Profitability, Solvency, and Auditor’s Opinion Effect on Audit Delay which 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.