ABSTRACT

Companies going public in Indonesia are required to publish their financial statements that have been audited by an auditor. However, there are still some companies that experienced a delay in issuing the financial statements. The delay is called audit delay which is the timeframe between the closing date of a company's financial statements until the audit report is issued by KAP.

This study aims to examine how the effect of Company Size, Reputation of Public Accountant Firm and Audit Committee to the Audit Delay in mining companies listed in Indonesia Stock Exchange (BEI) in 2014-2016. The data used in this research is obtained from financial statement data.

The population in this study are the mining company listed in Indonesia Stock Exchange. The sample in this study is 102 samples determined by using purposive sampling method. Data analysis method in this study is panel data regression analysis using software Eviews version 9.

The results showed that simultaneously Company Size, Reputation of Public Accountant Firm and Audit Committee have a significant effect on Audit Delay. While partially, Company Size has a significant positive effect on Audit Delay and Reputation of Public Accountant Firm has a significant negative effect on Audit Delay. While Audit Committee has no effect on Audit Delay.

Keywords*: Audit Delay, Company Size, KAP Reputation, Audit Committee*