

### ***ABSTRACT***

*Cost of Equity Capital is a minimum rate of return that must be generated by the company for the use of funds invested in a project that comes from its own capital. Company can distribute dividends that have been promised by the company to stakeholders to keep the company high quality. Companies often make delays or do not distribute dividends to shareholders to expand the company.*

*This study aims to determine the effect of audit tenure, institutional ownership and company size on the cost of equity capital in the mining sector listed on the Indonesia Stock Exchange in 2015-2018. The data used in this study were obtained from financial reports*

*The population in this study is the mining sector. The sample selection technique used was purposive sampling and obtained 35 companies from 2015-2018. The data analysis method in this research is panel data regression analysis using the EViews software.*

*Keywords: Audit Tenure, Cost of Equity Capital, Institutional Ownership, and Firms Size*