ABSTRACT

INVESTIGATION OF THE FACTORS EFFECTING AUDIT DELAY: EMPIRICAL STUDIES ON MINING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

This study aims to determine whether the firm size (Total Assets), net/loss company, audit opinion, and debt ratio either partially or simultaneously affect the length of the number of days the audit delay practices in mining companies listed in Indonesia Stock Exchange. This research is a kind of associative research with a total sample of 11 mining company was listed on the Indonesian Stock Exchange during the period of 2010-2012.

The sample using purposive sampling method. The data used is external data, obtained from the site www.idx.co.id. The process of data analysis is done first is the classical assumption and then hypothesis test. The statistical method used is multiple linear regression.

The results showed that partially, audit opinion and significant negative effect on audit delay, debt ratio and no significant negative effect on audit delay. While, firm size and net/loss company no effect on the audit delay. Simultaneously, firm size (Total Assets), net/loss company, audit opinion, and debt ratio significant effect on audit delay practices in mining companies listed in Indonesia Stock Exchange.

Keywords: Size of The Company (Total Asset), Net/Loss Company, Audit Opinion, Debt Ratio, and Audit Delay