Abstract

The purpose of this research is to determine whether profitability, total debt to total asset, debt to equity, public accounting firm size, audit committee, total asset, company’s age, and the market capitalization influence audit delay, both simultaneously and partially, in miscellaneous industry companies listed in Indonesia Stock Exchange (IDX). The entire miscellaneous industry companies listed in IDX in 2011-2014 are the population in this research. Purposive sampling technique is used to obtain sample size by 28 miscellaneous industry companies for 4 years, with the acquisition of observational data as much as 112. The analysis methods in this research are descriptive analysis, the classical assumption tests, and multiple linear regressions. Regression test simultaneously concluded that all independent variables influence the dependent variable simultaneously. It was found in partially regression test, there are 3 of 8 factors that influence audit delay, such as profitability, company’s age, and market capitalization. (CV)

Keywords: audit committee, audit delay, company’s age, debt to equity, profitability, public accounting firm size, total asset, total debt to total asset, and the market capitalization.