ABSTRACT

Indonesian public companies are required to publish financial reports on a periodic basis and in a timely which will be useful as a source of decision-making for investors or users of financial statements. Timeliness of presentation of financial statements into a very important value for an update on the financial statements to be useful to users if it was served in a time and accurately. If the presentation of financial statements issued late, then the information will make it difficult for users of financial statements to make decisions. Late submission of financial statements is called the audit delay.

This study aimed to analyze and test the effect of company size, debt to assets ratio and size of the public accounting firm (KAP) to the audit delay in mining sector companies listed on the Indonesian Stock Exchange (BEI) in the period 2011-2015.

The population in this study is a mining sector company listed on the Stock Exchange 2011-2015 period. Techniques used in the selection of the sample is purposive sampling and acquired 17 mining companies with a research period of 5 (five) years in order to get 85 units sampled in this study. Methods of data analysis in this research is the logistic regression analysis using SPSS software version 22.

This research using the logistic regression analysis method, it's been found that significant of each variable have to under 0,05 value as p-value. Size of company has 0,628 significant value and debt to assets ratio variable has 0,567 significant value which is show that two variables don't have significant influence on audit delay because having significant value more than 0,05. Meanwhile, the size of the public accounting firm has a 0,023 significant value which is that variable has a significant influence on audit delay. Simultaneously, found that the variables have 0,047 significant value which is under 0,05 and simultaneously all three variables have significant influence on audit delay.

The results showed that the size of the company, debt to assets ratio and public accounting firm size simultaneously significant effect on audit delay. Partially, only the size of the public accounting firm that has a significant influence on audit delay, while the size of the company and debt to assets ratio has no significant effect on the audit delay.

Keywords: Company size, Debt to Assets Ratio, Public Accounting Firm Size, Audit Delay