

ABSTRACT

An essential characteristic in delivering financial report is relevant which can be seen from the punctuality of reporting. Later condition is evaluated by audit delay in specific period of time between date of close book financial report and auditor report.

The aim of this research is to evaluate the impact between independent and dependent variable. Independent variable consists size of company and audit opinion towards dependent variable which includes audit delay both in simultaneous and partial.

This research is a descriptive verificative research and causality. The object is sub-sector coal mining company which registered in Indonesian Stock Exchange. Data resources is from sample data which chosen based on purposive sampling technique. This research is using double linear regression technique.

Average total value in each variable is around 50 data from 2011-2015. The highest average value in audit delay variable is 75,3000. Then, the highest standard deviation value in similar variable is 17,13125.

Result of the research shows that there is an impact of company size and audit opinion towards audit delay. According to partial point of view, company size gives negative impact towards audit delay. However, audit opinion has no impact towards audit delay

Keywords: *company size, audit opinion, audit delay*