ABSTRACT

This study aimed to analyze and test the effect of company size, solvency, profitability, and listing age of the company to audit delay in the oil and gas mining companies that listed on Indonesia Stock Exchange (IDX) period 2011-2015.

The population in this study is the oil and gas mining companies that listed on IDX period 2011-2015. The sampling technique that been used is purposive sampling and obtained 7 coal mining companies with the period of study is 5 (five) years in order to get 35 units sampled in this study. The methods of data analysis in this research is panel data regression analysis using Eviews software version 8.

The results showed that company size, solvency, profitability, and listing age of the company simultaneously have significant effect on audit delay. Partially, the listing age of the company has significant negative effect on audit delay, while the company size, solvency, and profitability have no significant effect on audit delay.

Keywords : Company Size, Solvency, profitability, Listing Age, Audit Delay

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Based on the results of this study, listing age of the company has a significant negative effect on audit delay, which means that older companies tend to have longer audit settlement by public accounting firm and otherwise young companies tend to have shorter audit delay times in selling their shares in IDX. It is intended to gain greater attention from investors to young companies.

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