

## **ABSTRACT**

*Companies going public in Indonesia are required to publish their financial statements that have been audited by an auditor. In fact there are still companies that are late publish their financial statements, the delay is called audit delay which is the timeframe between the closing date of a company's financial statements until the audit report is issued by KAP.*

*This study aims to examine how the effect of Audit Tenure, Audit Opinion and Number of Subsidiaries to Audit Delay in mining companies listed in Indonesia Stock Exchange (BEI) in 2014-2016. The data used in this research is obtained from financial statement data.*

*The population in this study are the mining company listed in Indonesia Stock Exchange. The sample in this study is 93 samples determined by using purposive sampling method. Data analysis method in this study is panel data regression analysis using software Eviews version 9.*

*The results showed that simultaneously Audit tenure, Audit Opinion and Number of Subsidiaries have a significant effect on Audit Delay. While partially, Audit Opinion has a significant negative effect on Audit Delay and Number of Subsidiaries has a significant positive effect on Audit Delay. While Audit Tenure has no effect on Audit Delay.*

*Hopped that this research can provide information as well as knowledge to the readers, and can contribute to the development of science, especially the field of audit, especially about the related variables in this study. And also hoped this research can be used as reference literature for further researcher.*

**Keywords :** *Audit Tenure, Audit Opinion, Number of Subsidiaries, Audit Delay*