

ABSTRACT

Mining is part or all of the phases of activities in the research, management and exploitation of minerals or coal covering general investigation, exploration, feasibility study, construction, mining, processing and refining, transportation and sales, and post-mining activities. In Indonesia, the timeliness of the submission of financial statements is stipulated in the Decision of the Chairman of Bapepam-LK explaining that the Annual Financial Report must be submitted to Bapepam-LK and announced to the public no later than the end of the third month after the date of the annual financial statements. In fact, there are still many companies that violate the regulation and are subject to sanctions.

Audit Delay is the period from the closing date of the financial year to the date of the publication of audit report. The timeliness of publication audit financial statements is very important, especially for public companies that use capital markets as a source of funding.

This study aims to determine how much the influence of audit committee, total assets and profitability to audit delay. This paper was descriptive study verification is causality.

The population of this study is a mining company listed on the Indonesia Stock Exchange (BEI) in 2013-2015. Sampling in this study is using purposive sampling method with a total of 36 samples of the companies and using multiple linear regression analysis.

The results of this study showed that simultaneous audit committee, total assets and profitability influential significant audit delay. Partially only total asset that has a significant influence on audit delay. While audit committee and profitability has no influence on audit delay.

Keyword: *Audit Committee. Total Assets. Profitability. Audit Delay*