

## **ABSTRACT**

*Generally, companies that already go public will publish financial statement in accordance with predetermined time. However, there are still some companies that have an issue in reporting financial statement or called Audit Delay. Based on regulation from BAPEPAM to submit financial statement no later than 90 days after the financial year ends, but the regulations are updated by the Otoritas Jasa Keuangan (OJK) to submit financial statements no later than 120 days after the financial year ends.*

*The regulations by Direction of Jakarta Stock Exchange issued to make Good Corporate Governance (GCG) more effective and efficient so it can prevent the occurrence of Audit Delay. In this regulation it is stated to implementing Good Corporate Governance (GCG), companies that are listed on the Jakarta Stock Exchange must have audit committees and independent commissioners.*

*The purpose of this study to test empirical evidence either simultaneously or partially the influence of the Audit Committee Independence, Competence of the Audit Committee, Audit Committee Meetings, and Size on Audit Delay on Mining Companies which are on Indonesia Stock Exchange in 2013-2017.*

*The population in this research are the mining sector companies that listed on the IDX. The sample selection technique using purposive sampling and obtained 25 companies with the 2013-2017 research period. The analysis method in this study is the classic assumption test, namely Multicollinearity and Heteroscedacity, then the panel data regression test is Chow, Hausman Test, and Lagrange Multiplier and the results are common effects.*

*Based on the results of the research show that simultaneously the Audit Committee Independence, Audit Committee Competence, Audit Committee Meetings, and Firm Size have an effect on Audit Delay. While partially, the independence of the Audit Committee has no effect on Audit Delay, the Competence of the Audit Committee has a positive effect on Audit Delay, the Audit Committee Meeting has a negative effect on Audit Delay, and the Firm Size has no effect on Audit Delay.*

**Keywords:** *Independence of the Audit Committee, Competence of the Audit Committee, Audit Committee Meetings, Firm Size, Audit Delay.*