

## **ABSTRACT**

*Companies that have gone public in general will issue financial statements in accordance with a predetermined time. However, there are still some companies that experienced a delay in issuing the financial statements. Delay in issuing financial statements that have been audited by independent auditors is one indication that company experienced a problem.*

*This study aims to examine the effect of Company Size, Leverage, Reputation of Public Accounting Firm to Audit Delay at Trade, Mining Company listed on Indonesia Stock Exchange (IDX) in the period 2014-2018. The data used in this study was obtained from financial statement data.*

*The population in this study are mining sector companies listed on Indonesia Stock Exchange (IDX). The sampel selection technique used was purposive sampling and companies with a study period 5 years to obtain 195 unit of the research sample. Data analysis methode used in this study is panel data regression analysis using Eviews software version 10.*

*The results showed that the Company Size, Leverage dan Reputation of Public Accounting Firm simultaneously influence the Audit Delay. while partially, Company Size and Reputation of Public Accounting Firm have no effect on Audit Delay, and Leverage has a positive effect on Audit Delay.*

*Keywords: Company Size, Leverage, Reputation of Public Accountant Firm, Audit Delay*