

***Effect of Company Size, Audit Committee, and Operational Complexity Against
Audit Delay (In Mining Sector Listed in Indonesia Stock Exchange Period
2016-2018)***

ABSTRACT

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Audit Delay is the time frame required by the audit to audit the company's annual financial statements. This study aims to examine the effect of company size, audit committee, and the complexity of operations.

This research method includes quantitative descriptive research. The sample used in this study is mining sector companies listed on the Indonesia Stock Exchange for the period 2016-2018. Determination of samples based on purposive sampling method obtained as many as 14 companies with a total observation of 3 years so that the number of samples was 42 companies. the analysis technique used is multiple linear regression method.

Based on the analysis it can be concluded that the variable size of the company, operating complexity has a positive and significant effect on audit delay, while the audit committee, has no significant effect on audit delay.

Keywords: *Audit Delay, Company Size, Audit Committee, and Operation Complexity.*