

ABSTRACT

This study aims to determine the Factors Influencing Audit Against Delay (Empirical Study On Mining Companies Listed in Indonesia Stock Exchange Period 2010-2014). The variables used in this research is the application of IFRS, company size, liquidity, complexity of the company's operations, and the auditor's opinion on the audit delay. This study uses financial statements that mining companies listed on the Indonesia Stock Exchange 2010-2014. Model studies samplingdan purposive receipts acquired 13 companies that will be the object of research. The research hypotheses were tested using multiple regression. These results indicate the size of the company, liquidity, and the complexity of the company's operations affect the audit delay, while the adoption of IFRS and the auditor's opinion has no effect on audit delay.

Keywords : *Audit delay , the adoption of IFRS , company size , liquidity , complexity of the company's operations , the auditor's opinion.*