

UNIVERSITAS INTERNASIONAL BATAM

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**ANALYSIS BOARD INDEPENDENT AND AUDIT COMMITTEE
ON AUDIT DELAY OF THE COMPANY LISTED IN AT
INDONESIA STOCK EXCHANGE**

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Abstract

The purpose of this study is to analyse board independent and audit committee on audit delay. The variables used in conducting research are independent board of commissioners, audit committee size, audit committee qualifications, and audit committee meetings as independent variables while the type of auditor, opinion audit, company size and company performance as control variables and audit delays are dependent variables.

This sample used in this study was 523 companies, each of which was listed on the Indonesia Stock Exchange (IDX) in the period of 2011 to 2015, the sample was selected using purposive sampling method.

The results of this research explain that audit committee meetings have a significant negative effect on audit delays, audit opinion variables and company performance also have a significant negative effect, while for independent commissioner variables, audit committee size, audit committee qualifications, auditor type, and company size are not significant effect on audit delays.

Keywords: *Audit delays, independent board of commissioners, audit committee size, audit committee qualifications, audit committee meetings, auditor type, opinion audit, company size and company performance.*