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ANALYSIS OF THE EFFECT OF AUDIT COMMITTEE CHARACTERISTICS ON AUDIT DELAY IN COMPANIES LISTED IN INDONESIA STOCK EXCHANGE

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ABSTRACT

This research interprets the relation of audit committee characteristics on audit delay in corporations or companies registered in Indonesia Stock Exchange year 2014-2018. The used independent variables are audit committee financial expertise, audit committee independency, audit committee size, audit committee meetings, audit committee charter, profitability, company size, ownership concentration, auditor switching, auditor opinion, political connection and auditor specialized in industry.

Sample of this research includes 446 out of 649 companies with grand total of 1.720 observation data obtained. The technique to gather samples are based on methods of selecting certain pre-determined criteria. Following research data later tested with aid of SPSS 22 and Eviews 10.

Research concludes that audit committee size, company size and profitability have significant negative effect, while on the other hand audit opinion has significant positive effect on audit delay. Audit committee financial expertise, audit committee independency, audit committee meetings, audit committee charter, ownership concentration, auditor switching, political connection and auditor specialized in industry variables do not have significant influence towards audit delays.

Keywords: *Audit committee characteristics, audit delay*

Kellin. Analisis Pengaruh Karakteristik Komite Audit Terhadap Keterlambatan Audit pada Perusahaan yang Terdaftar di Bursa Efek Indonesia
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