ABSTRACT

This study was conducted to comprehend the effect of corporate governance and client attributes on audit delays. The research variables corporate governance consisted of size of the board of directors, the independence of the board of directors, size of the audit committee, audit committee meetings, audit committee qualifications, type of auditor, audit opinion, and institutional ownership. The research variable of client attributes consisted of company size, company age, profitability, and solvency regarding audit delays.

Populations of this study were 466 public companies listed in Indonesian Stock Exchange in period of 2014-2018. The research data was collected from annual reports published in www.idx.co.id. Panel regression analysis was used to test the hypothesis.

The results of the study indicate that there is significant influence of the size of the audit committee, solvency, company age, profitability, type of auditor and audit opinion on audit delays. Conversely the size of the board of directors, the independence of the board of directors, audit committee meetings, audit committee qualifications, institutional ownership, and company size do not have significant effect on audit delays.

Keywords: corporate governance, client attributes, audit delay.