

ABSTRACT

Ria Priseptiyanti. *The effect of Firm Size, Return On Asset, Capital Structure, Audit Opinion to Audit Delay (Empirical Study on Coal Mining Industry sub-sector which are listed in Indonesia Stock Exchange in the Period 2013-2016) (Guided by Mrs. Retno Suliati. S, Akt, MM)*

This study aimed to analyze the effect of firm size, return on asset, capital structure, audit opinion to audit delay on Coal Mining Industry sub-sector which are listed in Indonesia Stock Exchange in the Period 2013-2016.

The method used is purposive sampling. The samples used in this study is a 72 mining companies registered in the Jakarta Stock Exchange in the period of 2013-2016 on the total population of 82. This type of data is secondary data obtained from the financial statements and annual reports. Data analysis method used is multiple linear regression analysis.

The results of hypothesis testing showed that simultaneously, the results of the research with multiple linear regression analysis showed that from the four variables seen from Company Size, ROA, DER, and Audit Opinion only DER has a significant positive effect. The four variables have an effect simultaneously, then it affects audit delay.

Keywords : *Company Size, Return On Asset, Capital Structure, Audit Opinion, Audit Delay.*