

ABSTRACT

This research aims to examine and find the empirical evidences about the effect of feature audit committee (size, independence, meetings, and financial experience) to audit delay. Feature audit committee (size, independence, meeting, and financial experience) as independent variables. While, audit delay is a dependent variable.

The total sample is 521 companies, which listed on the Indonesian Stock Exchange (IDX) and Japan Stock Exchange (JPX) on the year 2017. Study used multiple linear regression as the analysis method. Before being conducted by regression test, it was examined by using the classical assumption tests.

The results of this study indicate that the committee audit size did not have significant influence to the audit delay. Committee audit independence, committee audit meetings, and committee audit financial experience have significant influence to audit delay.

Keyword : Audit delay, committee audit size, committee audit independence, committee audit meetings, committee audit financial experience