

ABSTRACT

The purpose of this research is to see the effect of audit committee, audit committee meeting, audit committee financial expertise, institutional ownership, and government ownership either jointly or separately against audit delay to the government companies listed on the Indonesia Stock Exchange period 2014-2016.

The sample consists of 51 companies listed in the Indonesia Stock Exchange period 2014-2016. The data that was used in this research was secondary data and selected by using purposive sampling method. The analisis method that was used in this research was multiple linear regression. Before being conducted by regression test, it was examined by using the classical assumption tests.

The result of this study shows that the audit committee, audit committee meeting, institutional ownership, and government ownership have negative significant influence to audit delay. Audit committee financial expertise did not have significant influence to audit delay.

Keyword: Audit delay, audit committee, audit committee meeting, audit committee financial, institutional ownership, government ownership