

ABSTRACT

Mining sector companies listed on the Indonesia Stock Exchange are the most companies that experienced Audit Delay during the period 2015 to 2019. There are 28 companies that get warnings related to delays in submitting Audited Financial Statements or called Audit Delay. Publication of financial statements without being followed by adequate timing will reduce the relevance and reliability of the financial statements themselves.

This study aims to examine whether there is a partial or simultaneous influence of the Audit Committee's Gender variables, Company Age, and Profit and Loss on audit delays on mining sector companies listed on the Indonesia Stock Exchange in the period 2015-2019. Measurement of each variable is obtained from the company's annual report in the specified period.

Sampling method in this study using purposive sampling technique, there are 200 samples that will be used in this research. This research uses panel data regression analysis technique for data processing using the help of Eviews 11 software.

The results of hypothesis testing that have been carried out show that simultaneously the variables of the Audit Committee Gender, Company Age and Profit and Loss have an effect on Audit Delay. Partially, the Gender of the Audit Committee has no effect on audit delay, the age of the company has a positive effect on audit delay and Profit and Loss has a negative effect on audit delay.

This study has limitations and shortcomings, namely the lack of companies that publish their financial statements consistently in the year of the study so that researchers have to exclude them from the sample. For further researchers, this research is expected as a suggestion to expand the reference for conducting research on audit delay and can use other variables or change different research objects to obtain better results. In addition, the audit committee gender variable must use a nominal scale, if using a ratio scale it must be included in the sampling criteria.

Keywords: *Audit Delay, Audit Committee Gender, Company Age, Profit and Loss*