

ABSTRACT

The Influence of Firm Size, Profitability, and Audit Committee on Audit Delay in Mining Companies Listed on the Indonesia Stock Exchange (IDX) in 2018-2022.

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This study aims to examine the impact of firm size, profitability, and the audit committee on audit delay in mining companies listed on the Indonesia Stock Exchange (IDX) from 2018 to 2022. The research population consists of 19 mining companies listed on the IDX in 2018-2022, with a sample of 83 companies selected using purposive sampling. The data analysis technique employed is multiple linear regression analysis, with data processing conducted using SPSS 27 software. The findings of this study reveal that firm size, profitability, and the audit committee all have an influence on audit delay.

Keywords: *Firm Size, Profitability, Audit Committee*

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