

DAFTAR PUSTAKA

- Abdillah, M. R., Mardijuwono, A. W., & Habiburrochman, H. (2019). The Effect Of Company Characteristics And Auditor Characteristics To Audit Report Lag. *Asian Journal Of Accounting Research*, 4(1), 129–144. <https://doi.org/10.1108/AJAR-05-2019-0042>
- Agustina, S. D., & Jaeni, J. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Solvabilitas Dan Likuiditas Terhadap Audit Report Lag. *Owner: Riset & Jurnal Akuntansi*, 6(1), 648–657. <https://doi.org/10.33395/Owner.V6i1.623>
- Anak Agung Putu Gede Bagus Arie Susandya, & Suryandari, N. N. A. (2021). Dinamika Karakteristik Komite Audit Pada Audit. *Media Riset Akuntansi, Auditing & Informasi*, 21(2), 175–190. <https://doi.org/10.25105/Mraai.V21i2.9048>
- Bagaskara, D., Petrol, & Hera. (2023). Pengaruh Ukuran Perusahaan, Ukuran KAP, Dan Kualitas Audit Terhadap Audit Report Lag Pada Perusahaan Sektor Kesehatan. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 3(3), 626–644.
- Bhuiyan, M. B. U., & D’Costa, M. (2020). Audit Committee Ownership And Audit Report Lag: Evidence From Australia. *International Journal Of Accounting And Information Management*, 28(1), 96–125. <https://doi.org/10.1108/IJAIM-09-2018-0107>
- Candra, J. G., & Trisnawati, I. (2021). Pengaruh Ukuran Perusahaan Dan Faktor Lainnya terhadap Audit Report Lag. *E-Jurnal Akuntansi Tsm*, 1(3), 111–122.
- Chu, J., Triana, Lahagu, Y. W., Hwee, T. S., & Ginting, W. A. (2024). Influence Audit Tenure, Auditors Switching, Financial Distress, And Company Size On The Audit Report Lag In Mining Sector Companies Registered In Exchange Effect Indonesia Period 2018-2021. *International Journal Of Accounting, Management, Economics And Social Sciences.*, 2(1), 168–179. <https://doi.org/10.61990/Ijamesc.V2i1.192> E-ISSN

- Effendi, E., & Ulhaq, R. D. (2021). *Pengaruh Audit Tenur, Reputasi Auditor, Ukuran Perusahaan Dan Komite Audit* (Edisi Pert). Penerbit Adab. <https://Books.Google.Co.Id/Books?Id=O3y->
- Effendi, M. A., & Tirtajaya, V. S. (2022). Pengaruh Ukuran Perusahaan , Reputasi Auditor , Dan Faktor Lainnya Terhadap Audit Report Lag. *E-Jurnal Akuntansi Tsm*, 2(2), 493–504.
- Farumi, L., Wahyudi, T., & Khamisah, N. (2023). Influence of Audit Committee, Auditor Industry Specialization, and Audit Tenure on Audit Report Lag. *Business Management Analysis Journal (BMAJ)*, 6(1), 58–77. <https://doi.org/10.24176/bmaj.v6i1.8687>
- Firnanti, F., & Karmudiandri, A. (2020). Corporate Governance and Financial Ratios Effect on Audit Report Lag. *GATR Accounting and Finance Review*, 5(1), 15–21. [https://doi.org/10.35609/afr.2020.5.1\(2\)](https://doi.org/10.35609/afr.2020.5.1(2))
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10* (Edisi 10).
- Ginting, W. A., P, A. N. M., & Sianturi, A. F. (2022). Analysis of Factors Affecting Audit Report Lag on Service Companies Listed on The Indonesia Stock Exchange (IDX) For The 2017-2020 Period. *Journal of Research in Business, Economics, and Education*, 4(4), 1–12. <https://doi.org/10.55683/jrbee.v4i4.403>
- Handoko, B. L., Warganegara, D. L., & Ariyanto, S. (2020). The Impact of Financial Distress, Stability, and Liquidity on the Likelihood of Financial Statement Fraud. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 17(7), 2383–2394.
- Hardani, Andriani, H., Ustiawaty, J., Utami, E. F., Istiqomah, R. R., Fardani, R. A., Sukmana, D. J., & Auliya, N. H. (2020). Metode Penelitian Kualitatif dan Kuantitatif. In *Pustaka Ilmu* (Edisi 1, Issue March). CV. Pustaka Ilmu Group Yogyakarta.

- Hasanah, Y., & Aprilia, E. A. (2023). Pengaruh Opini Audit, Audit Tenure, Dan Karakteristik Komite Audit Terhadap Audit Report Lag. *Accounting Student Research Journal*, 1(4), 37–52.
- Indrastuti, D. K. (2022). An Examination of Audit Report Lag: Company Size As Moderating Variable. *Jurnal Riset Akuntansi (JUARA)*, 12(2), 250–268. <https://doi.org/10.36733/juara.v12i2.5012>
- Indreswari, V. M., & NR, E. (2023). Pengaruh Audit Tenure, Ukuran Kantor Akuntan Publik, Ukuran Perusahaan dan Financial Distress terhadap Audit Delay. *Jurnal Eksplorasi Akuntansi*, 5(2), 438–451. <https://doi.org/10.24036/jea.v5i2.682>
- Kaaroud, M. A., Mohd Ariffin, N., & Ahmad, M. (2020). The extent of audit report lag and governance mechanisms: Evidence from Islamic banking institutions in Malaysia. *Journal of Islamic Accounting and Business Research*, 11(1), 70–89. <https://doi.org/10.1108/JIABR-05-2017-0069>
- Lala, C. E. H., Kalangi, L., & Wangkar, A. (2022). Faktor-Faktor Yang Mempengaruhi Audit Report Lag. *Jurnal Riset Akuntansi Dan Keuangan*, 4(3), 299–310. <https://doi.org/10.54526/jes.v9i1.276>
- Mahendra, F. D., & Rachman, H. A. (2023). The Effect of External Auditor, Financial Distress, and Audit Committee on Audit Report Lag. *Journal of Economics, Business, and Government Challenges*, 6(April), 50–66.
- Monique, A., & Harymawan, I. (2022). The Influence of Industrial Specialization Auditor on Audit Report Lag. *Journal Of Accounting And Business Education*, 6(2), 10–21. <http://journal2.um.ac.id/index.php/jabe/>
- Noviarty, H., Puspitasari, A., & Heniwati, E. (2021). Do Internal Auditor and Audit Committee Have Impact on Audit Report Lag for Mining Industry? *Jurnal Akuntansi Dan Keuangan*, 23(1), 15–23. <https://doi.org/10.9744/jak.23.1.15-23>
- Pah, V. C., Taolin, H. L., Tahuk, F., Mbouk, E. A., Mega, M. C., & Seran, M. A. (2023). Pengaruh Financial Distress, Opini Audit, Dan Profitabilitas Terhadap Audit Report Lag. Issn : 3025-9495. *Neraca Manajemen, Ekonomi*, 2(9). <https://doi.org/10.8734/Mnmae.V1i2.359>

- Paramita, D. R. W. D., Rizal, N., & Sulistyan, R. B. (2021). *Metode penelitian kuantitatif* (Edisi Ketiga). Widya Gama Press.
- Perdana, L. I., & Laksito, H. (2023). Pengaruh Ukuran Perusahaan, Financial Distress, Dan Reputasi Kap Terhadap Audit Report Lag. *Dipenogoro Journal Of Accounting*, 12(3), 1–11.
- Putri, D., & Silaen, K. (2022). Analisis Pengaruh Profitabilitas Dan Financial Distress Terhadap Audit Report Lag Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2014-2018. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 19(2), 133–139.
- Rachmawati, A., Nurmala, & Ridwansyah, E. (2024). Pengaruh Ukuran Perusahaan, Likuiditas, Profitabilitas, Dan Financial Distress Terhadap Audit Report Lag. *Neraca Manajemen, Ekonomi*, 7(2). <https://doi.org/10.8734/Mnmae.V1i2.359>
- Rahkmawati, E., & Napisah. (2023). Pengaruh Opini Audit , Financial Disstres Dan Komite Audit Terhadap Audit Report Lag. *Jurnal Ilmiah Ekonomi Dan Manajemen*, 1(4). <https://doi.org/10.61722/Jiem.V1i4.41>
- Setiawan, A., Andrian, D., & Asta, S. W. (2019). *Aplikasi Metodologi Dan Statistik Penelitian*. Parama Publising.
- Sobhan, R., Mim, F. F., & Rahman, F. (2024). Nexus between audit committee characteristics and audit report lag in an emerging economy : an analysis using frequentist. *Asian Journal of Economics and Banking*. <https://doi.org/10.1108/AJEB-04-2024-0043>
- Solimun, Fernandes, A. A. R., & Nurjannah. (2017). *Metode Statistika Multivariant : Pemodelan Persamaan Strukturan (SEM) Pendekatan WarpPLS*. Universitas Brawijaya Press.
- Sunarsih, N. M., Munidewi, I. A. B., & Masdiari, N. K. M. (2021). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Kualitas Audit, Opini Audit, Komite Audit Terhadap Audit Report Lag. *Jurnal Krisna: Kumpulan Riset Akuntansi*, 13(1), 1–13. <https://doi.org/10.22225/Kr.13.1.2021.1-13>

Syazuni, B. A., & Wulandari, C. (2024). Pengaruh Profitabilitas, Ukuran Perusahaan, Dan Komite Audit Terhadap Audit Report Lag. *Jurnal Riset Akuntansi*, 14(1), 111–133.

Tomasila, B. C., & Pangaribuan, H. (2023). The Influence of Audit Opinion, Auditor Switching, and Number of Audit Committees on Audit Report Lag. *Ilomata International Journal of Tax & Accounting*, 4(4), 730–741. <https://doi.org/10.52728/ijtc.v4i4.908>:

