

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>
- Achmadiyah, T., Nusita, V., Jaya, P., Oktavianawati, E., Pramiana, O., Studi Akuntansi, P., & PGRI Dewantara Jombang, S. (2023). Pengaruh Audit Tenure Terhadap Audit Delay Perusahaan Pertambangan Di BEI Tahun 2018 – 2021. *Indonesian Journal of Innovation Multidisipliner Research*, 1(2).
- Alchian, A. A., & Demsetz, H. (1972). Production, Information Costs, and Economic Organization. *American Economic Review*, 3(2), 21–41. <https://doi.org/10.1109/EMR.1975.4306431>
- Alhawamdeh, O., Salleh, Z., & Ismail, S. (2024). The role of auditor's gender and audit firm size on the audit report lag and the role of key audit matters as a moderating variable. *Corporate Governance and Organizational Behavior Review*, 8(2), 73–81. <https://doi.org/10.22495/cgobrv8i2p7>
- Ardianingsih, A., & Langelo, J. S. (2022). Analisis Faktor-Faktor Yang Berpengaruh Pada Keterlambatan Penyampaian Hasil Audit. *Neraca Keuangan: Jurnal Akuntansi Dan Keuangan*, 17(1), 16–27. <https://doi.org/10.32832/neraca.v17i>
- Arie Dewanty, A. P., Ardana Putra, I. N. N., & Hidayati, S. A. (2018). Pengaruh Likuiditas Dan Leverage Terhadap Financial Distress Pada Perusahaan Perdagangan, Pelayanan Jasa Dan Investasi Yang Terdaftar Di BEI Tahun 2016-2017. *Jmm Unram - Master of Management Journal*, 7(3), 78–94. <https://doi.org/10.29303/jmm.v7i3.341>
- Balqis, A. S., & NR, E. (2023). Pengaruh Reputasi Auditor, Investment Opportunities Set dan Kompleksitas Operasi Perusahaan Terhadap Audit Report Lag. *Jurnal Eksplorasi Akuntansi*, 5(2), 553–565. <https://doi.org/10.24036/jea.v5i2.688>
- Bangun, N. (2019). The Effect of Earning Management, Profitability, and Firm Size on Audited Financial Statement Timeliness. In *International Journal of Innovative Science and Research Technology* (Vol. 4, Issue 7). www.ijisrt.com49
- Beaver, W. H. (1968). The Information Content of Annual Earnings Announcements. *JSTOR: Journal of Accounting Research*, 6, 67–92.
- Çelik, B., Özer, G., & Merter, A. K. (2023). The Effect of Ownership Structure on Financial Reporting Timeliness: An Implementation on Borsa Istanbul. *SAGE Open*, 13(4). <https://doi.org/10.1177/21582440231207458>
- Christiane, G. S., Indrabudiman, A., & Handayani, W. S. (2022). Pengaruh Leverage, Profitabilitas, Ukuran Perusahaan, Kompleksitas Operasi Perusahaan, dan Reputasi Auditor terhadap Audit Delay. *Jurnal Akuntansi*,

- Keuangan, Dan Manajemen*, 3(3), 263–278.
<https://doi.org/10.35912/jakman.v3i3.1297>
- Daeli, S., & Widiyati, D. (2024). Pengaruh Komite Audit, Reputasi KAP, dan Opini Audit terhadap Audit Delay. *Jurnal Revenue: Jurnal Akuntansi*, 5.
<https://doi.org/10.46306/rev.v5i1>
- Damayanti, E. (2022). Pengaruh Audit Fee dan Reputasi Auditor terhadap Audit Delay pada Perusahaan Energi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 9(2), 771.
<https://doi.org/10.35137/jabk.v9i2.689>
- Damayanti, R. (2024). Analisis Audit Report Lag: Dampak Pergantian Manajemen, Kompleksitas Operasional, dan Ukuran Perusahaan pada Consumer Non-Cyclicals di BEI (2019-2022). *Scientific Journal Of Reflection: Economic, Accounting, Management and Business*, 7(3), 739–747.
- Dewi, H. P. (2021). Studi Empiris Pengaruh KAP, Opini Auditor dan Audit Tenure Terhadap Keterlambatan Penyampaian Laporan Keuangan Auditan pada Emiten Pertambangan yang Listing di Bursa Efek Periode 2015 – 2018. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 8(3).
<https://doi.org/10.35137/jabk.v8i3.597>
- Dinar Fitra Maghiszha. (2022). 91 Emiten Telat Rilis Lapkeu Kena Tegur BEI. IDX Channel. <https://www.idxchannel.com/market-news/91-emiten-telat-rilis-lapkeu-kena-tegur-bei-giaa-termasuk>
- Dirgahayu, C., Dan, I., & Susilowati, E. (2015). *Pengaruh karakteristik Perusahaan dan Karakteristik Auditor terhadap Audit Delay (Studi Kasus Pada Perusahaan Hotel, Restoran, dan Pariwisata di Bursa Efek Indonesia)*. <http://www.slide>
- Ebaid, I. E.-S. (2022). Nexus between corporate characteristics and financial reporting timelines: evidence from the Saudi Stock Exchange. *Journal of Money and Business*, 2(1), 43–56. <https://doi.org/10.1108/jmb-08-2021-0033>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *Source: The Academy of Management Review*, 14(1), 57–74.
<https://www.jstor.org/stable/258191>
- Endri, E., Dewi, S. S., & Pramono, S. E. (2024). The determinants of audit report lag: Evidence from Indonesia. *Investment Management and Financial Innovations*, 21(1). [https://doi.org/10.21511/imfi.21\(1\).2024.01](https://doi.org/10.21511/imfi.21(1).2024.01)
- Fathony, M., Khaq, A., & Endri, E. (2020). The Effect of Corporate Social Responsibility and Financial Performance on Stock Returns. *International Journal of Innovation, Creativity and Change. Www.Ijicc.Net*, 13(1), 240–252. www.ijicc.net
- Febrianingrum, F., Ali Ahzar, F., Endah Retno Meilani, S., Laela Wijayati, F., & Pramesti, W. (2023). Auditor characteristics and audit report lag: A research from the Indonesian Stock Exchange. *Jurnal Akuntansi Dan Auditing Indonesia*, 27(2), 2023. <https://doi.org/10.20885/jaai.vol27.i>

- Fortuna, R. D., & Syofyan, E. (2020). Pengaruh Umur Perusahaan, Ukuran Perusahaan, Reputasi Auditor, dan Pergantian Auditor. *Jurnal Eksplorasi Akuntansi*, 3, 2912–2928.
- Ghozali, I. (2019). *Aplikasi Analisis Multivariate dengan Program IBM SPSS (Edisi 8)*. Badan Penerbit Universitas Diponegoro.
- Gilligan, C. (1982). *In a Different Voice Psychological Theory and Women's Development*. Harvard University Press, Cambridge.
- Giyanto, S. C., & Rohman, A. (2018). Analisis Pengaruh Ukuran KAP, Tenure KAP Terhadap Audit Report Lag (ARL) dengan KAP Spesialisasi sebagai Variabel Moderasi. *Diponegoro Journal Of Accounting*, 7(4), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Habib, A., & Bhuiyan, M. B. U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20(1), 32–44. <https://doi.org/10.1016/j.intaccudtax.2010.12.004>
- Hadi, S., & Gharniscia, J. S. (2023). Pengaruh Ukuran Perusahaan, Reputasi KAP, Fee Audit, Auditor Switching Terhadap Audit Delay (Studi Kasus pada Perusahaan Hotel, Restoran di Bursa Efek Indonesia 2016-2021). *Kurs : Jurnal Akuntansi, Kewirausahaan Dan Bisnis*, 8(2). <https://doi.org/10.35145/kurs.v8i2.4002>
- Hamilton, V. L., & Tyler, T. R. (1990). Understanding Legal Compliance. *Michigan Law Review*, 89(6), 1778. <https://doi.org/10.2307/1289504>
- Harris, R., Ulupui, I. G. K. A., & Utaminingsy, T. hesti. (2023). Pengaruh Biaya Audit, Auditor's Switching, dan Ukuran Perusahaan terhadap Audit Report Lag di Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 1.
- Hawkins, D. M. (1980). *Identification of Outliers*. Chapman and Hall. <https://archive.org/details/identificationof00hawk/page/n2/mode/1up>
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.
- Jura, J. V. J., & Tewu, M. D. (2021). Factors Affecting Audit Report Lag (Empirical Studies on Manufacturing Listed Companies on the Indonesia Stock Exchange). *Petra International Journal of Business Studies*, 4(1), 44–54. <https://doi.org/10.9744/ijbs.4.1.44-54>
- Kristanti, C., & Mulya, H. (2021). The Effect of Leverage, Profitability and The Audit Committee on Audit Delay With Company Size as a Moderated Variables. *DIJEFA: Dinasti International Journal Of Economic ,Financial and Accounting*. <https://doi.org/10.38035/dijefa.v2i3>
- Lajmi, A., & Yab, M. (2022). The impact of internal corporate governance mechanisms on audit report lag: evidence from Tunisian listed companies. *EuroMed Journal of Business*, 17(4), 619–633. <https://doi.org/10.1108/EMJB->

05-2021-0070

- Larasati, A., Tirta Kencana, D., & Angelica Cindyasari Sihono, S. (2024). Analisis Faktor-Faktor Yang Mempengaruhi Ketepatan Waktu Penyampaian Laporan Keuangan. *Jurnal Maneksi, Akuntansi, Universitas Teknokrat Indonesia*, 13.
- Lin, C.-C. (2020). Relationship between Individual Auditor Characteristics and Audit Report Lag: Evidence from Taiwan. *Journal of Business and Social Science Review Issue*, 1(7), 2690–0874.
- Luxviasah, A. T., Dwi, A., & Bawono, B. (2024). *Pengaruh Kualitas Audit, Opini Auditor, Profitabilitas Terhadap Audit Report Lag dengan Ukuran Dewan Komisaris Sebagai Variabel Moderasi*. 08(02).
- Mayling, P., & Prasetyo, A. B. (2020). Pengaruh Audit Tenure dan Reputasi KAP terhadap Audit Report Lag dengan Spesialisasi Industri Auditor sebagai Variabel Moderasi (Studi Empiris pada Perusahaan Industri Jasa yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2018). *Diponegoro Journal Of Accounting*, 9(2), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Monica Wareza. (2021). *88 Emiten Belum Setor Lapkeu 2020*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20210611130445-17-252378/bandel-88-emiten-belum-setor-lapkeu-2020-ini-daftarnya>
- Murti, W. (2021). Timeliness of corporate annual financial reporting in indonesian banking industry. *Accounting*, 7(3), 553–562. <https://doi.org/10.5267/j.ac.2021.1.003>
- Nurrohimah, B., & Muniroh, H. (2023). Faktor-Faktor Yang Mempengaruhi Audit Delay. *Jurnal Akuntansi Dan Keuangan Kontemporer (JAKK)*, 6(1).
- Nursyamsiyah, V., Zakaria, A., Nasution, H., & Studi Akuntansi, P. (2024). Pengaruh Audit Delay, Audit Tenure, dan Komite Audit terhadap Kualitas Audit. *Jurnal Revenue: Jurnal Akuntansi*, 5. <https://doi.org/10.46306/rev.v5i1>
- Nurulizzah, S., Puji, S., & Warsidi, L. (2021). *The Effect Of Profitability, Liquidity, and Company Size On Corporate Social Responsibility Disclosure*. 2(2), 187–204. <https://journal.maranatha.edu/index.php/jafta>
- Ocak, M., & Özden, E. A. (2018). Signing auditor-specific characteristics and audit report lag: A research from Turkey. *Journal of Applied Business Research*, 34(2), 277–294. <https://doi.org/10.19030/jabr.v34i2.10129>
- Pakpahan, R. T., & Rohman, A. (2023). Pengaruh Likuiditas, Leverage, Debt Default, Audit Tenure, Audit Lag dan Opinion Shopping terhadap Penerimaan Opini Audit Going Concern. *Diponegoro Journal Of Accounting*, 12(2), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Pradipta, A., & Zalukhu, A. G. (2020). Audit Report Lag: Specialized Auditor and Corporate Governance. *GATR Global Journal of Business Social Sciences Review*, 8(1), 41–48. [https://doi.org/10.35609/gjbssr.2020.8.1\(5\)](https://doi.org/10.35609/gjbssr.2020.8.1(5))
- Pratiwi, N. F. S., & Suwarno, A. E. (2024). *Pengaruh Ukuran Perusahaan, Leverage, Kualitas Audit dan Opini Audit Report Lag (Pada Perusahaan*

- Sektor Barang Konsumen Non-Primer Subsektor Perdagangan Ritel yang Terdaftar di BEI Tahun 2019-2022*). 1. <https://doi.org/10.46306/rev.v5i1.411>
- Puryati, D. (2020). Faktor Yang Mempengaruhi Audit Delay. *Jurnal Akuntansi Kajian Ilmiah Akuntansi (JAK)*, 7(2), 200–212. <https://doi.org/10.30656/jak.v7i2.2207>
- Puspitasari, S. M., & Adi, S. W. (2024). Pengaruh Kualitas Audit, Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Terhadap Audit Delay. *Jurnal EMT KITA*, 8(1), 467–478. <https://doi.org/10.35870/emt.v8i1.2122>
- Putrianingsih, D., Suyono, E., & Herwiyanti, E. (2019). Profitabilitas, Leverage, Komposisi Dewan Komisaris, Komite Audit, dan Kompensasi Rugi Fiskal Terhadap Penghindaran Pajak Pada Perusahaan Perbankan. *Jurnal Bisnis Dan Akuntansi*, 20(2), 77–92. <https://doi.org/10.34208/jba.v20i2.412>
- Rabbi, C. P. A. (2024, April 23). BEI Sebut 137 Emiten Belum Setor Laporan Keuangan. *The Official Website IDX Channel*.
- Rahaman, M. M., & Bhuiyan, M. B. U. (2024). Audit report lag and key audit matters in Australia. *International Journal of Disclosure and Governance*. <https://doi.org/10.1057/s41310-024-00251-6>
- Rante, W. A., & Simbolon, S. (2022). Pengaruh Auditor Switching, Audit Tenure, dan Ukuran KAP Terhadap Audit Delay (Studi Kasus Pada Perusahaan Manufaktur Sub Sektor Industrial Yang Terdaftar di BEI tahun 2017–2020). 5(2).
- Riyanto, B. (2011). *Dasar-Dasar Pembelian Perusahaan* (Yogyakarta: BPFE).
- Rofiqotul Laili, U., Karina, A., Digdowiseiso, K., Ekonomi dan Bisnis, F., & Nasional, U. (2023). The Influence Of Company Size, Auditor Opinion, And Company Age On Audit Delay Pengaruh Ukuran Perusahaan, Opini Auditor Dan Umur Perusahaan Terhadap Audit Delay. *Management Studies and Entrepreneurship Journal*, 4(6), 8712–8720. <http://journal.yrpiiku.com/index.php/msej>
- Saftiana, Y., Safitri, R. H., & Anggelena, V. (2024). Audit Report Lag With the Public Accounting Firm ' s Reputation as Moderation. *Owner: Riset & Jurnal Akuntansi*, 8, 4561–4570.
- Saputra, H. N., & Ardaninggar, S. S. (2023). Pengaruh Komite Audit dan Kualitas Auditor Terhadap Audit Delay Pada Perusahaan Sub Sektor Property dan Real Estate Yang Terdaftar di BEI Pada Tahun 2017 – 2021. *Jurnal Ekonomi Dan Bisnis*, 26(1). www.jurnal.unikal.ac.id/index.php/jebi
- Setyo Wira Rizki, Y. D. K. (2019). Analisis Regresi Robust Estimasi-M Dengan Menggunakan Pembobotan Bisquare Tukey Dan Welsch Dalam Mengatasi Data Outlier. *Bimaster: Buletin Ilmiah Matematika, Statistika Dan Terapannya*, 8(4), 799–804. <https://doi.org/10.26418/bbimst.v8i4.36199>
- Shofiyah, L., & Wilujeng Suryani, A. (2020). Audit Report Lag and Its Determinants. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v4i7.6853>

- Sihombing, P. R., Suryadiningrat, S., Sunarjo, D. A., & Yuda, Y. P. A. C. (2023). Identifikasi Data Outlier (Pencilan) dan Kenormalan Data Pada Data Univariat serta Alternatif Penyelesaiannya. *Jurnal Ekonomi Dan Statistik Indonesia*, 2(3), 307–316. <https://doi.org/10.11594/jesi.02.03.07>
- Spence, M. (1973). *Job market Signaling*. The MIT Press. <https://doi.org/http://www.jstor.org/stable/1882010>
- Sugiyono. (1967). Metode Penelitian Kuantitatif, Kualitatif Dan R&D. In *Alfabeta*. CV. Alfabeta, CV. https://www.academia.edu/118903676/Metode_Penelitian_Kuantitatif_Kualitatif_dan_R_and_D_Prof_Sugiono
- Sugiyono, P. D. (2019). Metode Penelitian Kuantitatif Kualitatif dan R&D (M. Dr. Ir. Sutopo. S. Pd). *ALFABETA, Cv*.
- Suliyanto. (2018). *Metode Penelitian Bisnis untuk Skripsi*. Andi Offset.
- Sumarni, T., Nor, W., & Lesmanawati, D. (2022). Faktor- Faktor Yang Mempengaruhi Fenomena Audit Delay di Masa Covid-19. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*, 8(2), 165–180. <https://doi.org/10.34204/jiaf>
- Sunandar, N., & Hidayat, E. S. (2022). The Effect of Gender Chief Executive Officer (CEO), Gender Audit Committee, KAP Size, Profitability and Solvency on Audit Delay. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*, 5(3). <https://doi.org/10.33258/birci.v5i3.6255>
- Tauhid, K., & Sutisna, ; |. (2024). *Studi Literatur Terkait Peranan Teori Agensi pada Konteks Berbagi Issue di Bidang Akuntansi*. 3.
- Teuku Umar, J., Baja, L., Batam-Indonesia, K., Dwita Girsang, S., Damayanti, R., Akuntansi, P., Ekonomi dan Bisnis, F., Pamulang, U., & Selatan, T. (2024). Pengaruh Fee Audit, Rotasi Audit dan Reputasi Auditor terhadap Audit Report Lag dengan Kualitas Audit Sebagai Pemoderasi. *Realible Accounting Journal*, 1.
- Timorra, I. F. (2023, April 11). *143 Emiten Belum Laporkan Kinerja 2022*. Market Bisnis.
- Tong, R. (2009). *Feminist Thought : A More Comprehensive Introduction*. Boulder, Colo. : Westview Press.
- Triola, M. F. (2017). *Elementary Statistic* (6th ed.). Pearson. https://openlibrary.org/books/OL27381260M/Elementary_Statistics_Using_Excel
- Tsaqif, R. A., Kuntadi, C., & Pramukty, R. (2024). Pengaruh Reputasi Auditor, Audit Tenure, dan Financial Distress Terhadap Audit Delay di Perusahaan LQ 45 Tahun 2019-2022. *SENTRI: Jurnal Riset Ilmiah*, 3(2).
- Wahyuni, I., Aris Pasigai, M., & Adzim, F. (2019). Analisis Rasio Profitabilitas Sebagai Alat untuk Mengukur Kinerja Keuangan pada PT. Biringkassi raya

- Semen Tonasa Group. *Jurnal Profitability Fakultas Ekonomi Dan Bisnis*, 3(1). <https://journal.unismuh.ac.id/index.php/profitability>
- West, C., & Zimmerman, D. H. (1987). Doing Gender. In *Gender and Society* (Vol. 1, Issue 2). <http://www.jstor.org/about/terms.html>.
- Wirnawati, F., Zakaria, A., & Nasution, H. (2023). Pengaruh Profitabilitas, Komite Audit, dan Opini Audit Tahun Sebelumnya Terhadap Audit Delay. *Jurnal Revenue : Jurnal Akuntansi*, 4(1). <https://doi.org/10.46306/rev.v4i1>
- Yuliusman, Putra*, W. E., Gowon, M., Dahmiri, & Isnaeni, N. (2020). Determinant Factors Audit Delay: Evidence from Indonesia. *International Journal of Recent Technology and Engineering (IJRTE)*, 8(6), 1088–1095. <https://doi.org/10.35940/ijrte.F7560.038620>

