

DAFTAR PUSTAKA

- Afriliana, N., & Ariani, N. E. (2020). Pengaruh Gender Chief Executive Officer (Ceo), Financial Expertise Ceo, Gender Komite Audit, Financial Expertise Komite Audit Dan Ukuran Komite Audit Terhadap Audit Delay Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Periode 2015-2017. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 5(1), 24–35. <https://doi.org/10.24815/Jimeka.V5i1.15426>
- Aghazadeh, S., Sun, L., Wang, Q., & Yang, R. (2018). *Investors' perception of CEO overconfidence: evidence from the cost of equity capital*. *Review of Quantitative Finance and Accounting*, 51, 1129-1150.
- Al-Jawahry, B. A. W., & Shlash, Y. F. (2025) *The Effect of Managerial Ability on the Timeliness for Issuing the Auditor's Report by Applying it to a Sample of Industrial Sector Companies Listed in the Iraq Stock Exchange*.
- Akogo, O. U., & Imonitie, O. M. (2021). *Chief Executive Officer (CEO) Financial Expertise and Financial Reporting Quality*. *International Journal of Intellectual Discourse*, 4(2), 1-13.
- Aktaş, R., & Kargın, M. (2011). *Timeliness of reporting and the quality of financial information*. *International research journal of finance and economics*, 63(1), 71-77.
- Akter, M., Rahman, M., & Radicic, D. (2019). *Women Entrepreneurship in International Trade: Bridging the Gap by Bringing Feminist Theories into Entrepreneurship and Internationalization Theories*. *Sustainability*, 11(22), 6230. <https://doi.org/10.3390/su11226230>
- Akle, Y.H., 2011. *Financial reporting timeliness in Egypt: A study of the legal framework and accounting standards*. *Internal Auditing & Risk Management*, 6(1): 81-91.
- Al-Ebel, A., Baatwah, S., & Al-Musali, M. (2020). *Religiosity, accounting expertise, and audit report lag: Empirical evidence from the individual level*. *Cogent Business & Management*, 7(1), 1823587.

- Alexeyeva, I. (2024). *Does board composition impact the timeliness of financial reporting? Evidence from Swedish privately held companies*. *Journal of International Accounting, Auditing and Taxation*, 54, 100597.
- Aliahmadi, S. (2024). *Does CEO power moderate the link between labor productivity and financial performance: Agency theory or stewardship theory*. *Asian Journal of Accounting Research*, 9(1), 47-56.
- Alsmady, A. A. (2018). *The Effect of Board of Directors' Characteristics and Ownership Type on the Timeliness of Financial Reports*. *International Journal of Business and Management*, 13(6), 276. <https://doi.org/10.5539/ijbm.v13n6p276>
- Al-Matari, E. M., Mgammal, M. H., Alruwaili, T. F., Kamardin, H., & Senan, N. A. M. (2023). *Top management characteristics and performance of financial companies: The role of women in the top management*. *Corporate Governance and Organizational Behavior Review*, 7(3), 8–18. <https://doi.org/10.22495/cgobrv7i3p1>
- Altarawneh, M., Shafie, R., Ishak, R., & Ghaleb, B. A. A. (2022). *Chief executive officer characteristics and discretionary accruals in an emerging economy*. *Cogent Business & Management*, 9(1), 2024117.
- Amin, M. A., Abdelmaged, E. M., Ibrahim, A. E., & Abdelfattah, T. (2025). *CEO characteristics and audit report lag: evidence from Egypt*. *International Journal of Accounting & Information Management*, 33(1), 32-67.
- Ammari, A. El. (2021). *Do CEO duality and ownership concentration impact dividend policy in emerging markets? The moderating effect of crises period*. *International Journal of Financial Studies*, 9(4). <https://doi.org/10.3390/ijfs9040062>
- Annisa, E., & Syofyan, E. (2023). *Ketepatan Waktu Publikasi Laporan Keuangan Selama Masa Pandemi Covid-19: Faktor Audit Tenure, Reputasi KAP, dan Financial Distress*. *Jurnal Eksplorasi Akuntansi*, 5(1), 344-355.
- Anthony, Robert. N dan Vijay Govindarajan. 2005. *Sistem Pengendalian Manajemen*. Terjemahan Kurniawan Tjakrawala dan Krista Dari *Managemen Control System* (2004). Jakarta : Salemba Empat.

- Ashibuogwu, O. R. (2022). *Board characteristics and timeliness of financial reporting*. *Accounting and taxation review*, 6(1), 89-106.
- Asiriwuwa, O., Adeyemi, S. B., Uwuigbe, O. R., Uwuigbe, U., Ozordi, E., Erin, O., & Omoike, O. (2021). *Do board characteristics affect financial reporting timeliness? An empirical analysis*. *International Journal of Financial Research*, 12(4), 191-202.
- Baatwah, S. R., Salleh, Z., & Ahmad, N. (2015). *CEO characteristics and audit report timeliness: do CEO tenure and financial expertise matter?*. *Managerial Auditing Journal*, 30(8/9), 998-1022.
- Bachtijeva, D., & Tamulevičienė, D. (2022). *Comparing earnings management and creative accounting. A general review*. *Zeszyty Teoretyczne Rachunkowości*, 46(2), 115–135. <https://doi.org/10.5604/01.3001.0015.8812>
- Barney, J. (1991). *Firm Resources and Sustained Competitive Advantage*. *Journal of Management*. <https://doi.org/10.1177/014920639101700108>
- Basalamah, S. A. (2022). Pengaruh Asimetri Informasi dan Leverage Terhadap Manajemen Laba Perusahaan Manufaktur yang Listing Di Bursa Efek Indonesia. *SEIKO: Journal of Management & Business*, 5(1), 230-240.
- Bell, E., Meriläinen, S., Taylor, S., & Tienari, J. (2020). *Dangerous knowledge: The political, personal, and epistemological promise of feminist research in management and organization studies*. *International Journal of Management Reviews*, 22(2), 177-192.
- Ben-David, I., Graham, J. R., & Harvey, C. R. (2013). *Managerial miscalibration*. *The Quarterly journal of economics*, 128(4), 1547-1584.
- Bivianti, V., & Yuniarsih, N. (2022). *The Effect of Executive Characteristics*. *CEO Overconfidence, Capital Intensity on Tax Avoidance*.
- Borgi, H., Ghardallou, W., & AlZeer, M. (2021). *The effect of CEO characteristics on financial reporting timeliness in Saudi Arabia*. *Accounting*, 7(6), 1265-1274.
- Bursa Efek Indonesia. (2025). Data perdagangan saham. Bursa Efek Indonesia. <https://www.idx.co.id>

- Carslaw, C. A., & Kaplan, S. E. (1991). *An examination of audit delay: Further evidence from New Zealand. Accounting and Business Research*, 22(85), 21–32. <https://doi.org/10.1080/00014788.1991.9729414>
- Cahyono, S., Sawarjuwono, T., Wendi, W., & Cahyono, S. (2023). Masa Jabatan CEO, Keragaman Dewan Direktur, dan Pengungkapan CSR: Eksplorasi Studi Kepustakaan. *EL MUHASABA: Jurnal Akuntansi*, 14(1), 54-68.
- Chang, L., & Lin, T. J. (2022). *The association among CEO overconfidence, ownership structure and financial performance. European Journal of Business and Management Research*, 7(2), 37-44.
- Chen, C. X., Nasev, J., & Wu, S. Y. C. (2022). *CFO overconfident and cost behavior. Journal of Management Accounting Research*, 34(2), 117-135.
- Claritsa, S. D., & Chasbiandani, T. (2024). Pengaruh CEO Overconfidence, Executive Characteristics, Capital Intensity, dan Profitability Terhadap Tax Avoidance. *Jurnal Ilmiah Akuntansi Pancasila (JIAP)*, 4(2), 118-132.
- Coff, R. W. (1999). *When competitive advantage doesn't lead to performance: The resource-based view and stakeholder bargaining power. Organization Science*, 10 (2), 119–133.
- Davies, B., & Whittred, G. P. (1980). *The association between selected corporate attributes and timeliness in corporate reporting: Further analysis. Abacus*, 16(1), 48-60.
- Demerjian, P. R., Lev, B., and McVay, S. E. (2012). *Quantifying Managerial Ability: A New Measure and Validity Tests. Managerial Science*, 58(7), 1229-1248. doi:10.1287/mnsc.1110.1487.
- Dewianawati, D., Agustina, R., Indrianto, D., & Puspitasari, N. (2023). Analisis Ukuran Perusahaan Dan Profitabilitas Terhadap Timelines Dengan Good Corporate Governance Sebagai Variabel Intervening. *Jurnal Ekonomi Bisnis, Manajemen dan Akuntansi (JEBMA)*, 3(3), 746-761.
- Devi, M. C., Putri, K. P., Amijaya, D. T., & Maulana, H. (2020). *Effectiveness AIS On User Satisfaction, Real Time Reporting To The Organizational Impact. Dinasti International Journal of Economics, Finance & Accounting*, 1(2), 176-190.

- Dhaliwal, D. S., Radhakrishnan, S., Tsang, A., & Yang, Y. G. (2012). *Nonfinancial disclosure and analyst forecast accuracy: International evidence on corporate social responsibility disclosure. The accounting review*, 87(3), 723-759.
- Dimuk, M., Jatiningrum, C., & Gumanti, M. (2022). Mendeteksi Faktor Fraud Pada Laporan Keuangan dengan Komite Audit Sebagai Pemoderasi. *eCo-Fin*, 4(3), 134-142.
- Donaldson, L., & Davis, J. H. (1991). *Stewardship theory or agency theory: CEO governance and shareholder returns. Australian Journal of management*, 16(1), 49-64.
- Dyer, J. C, dan Mc Hugh, A.J. 1975. *The timeliness of the Australian annual report. Journal of Accounting Research*. Vol.13. No.2. Pp. 204 – 219
- 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.
- Egbadju, L. U., & Mansi, M. E. *Corporate governance characteristics and timeliness of financial reporting of quoted non-financial firms in Nigeria. A Poisson regression method of analysis.*
- Eisenhardt, K. M. (1989). *Agency theory: An assessment and review. Academy of management review*, 14(1), 57-74.
- Eissa, A. M., & Hashad, T. M. (2021). *The effect of managerial ability on financial reporting timeliness : Egypt evidence. Journal of Accounting, Finance and Auditing Studies*, 7(3), 86-103.
- Ernawati, E., & Faisal, F. (2023). Pengaruh CEO Overconfidence dan Investor Institusional Terhadap Risiko Perusahaan. *Diponegoro Journal of Accounting*, 12(1).
- Ettredge, M. L., Mao, J., & Stone, M. S. (2021). *Determinants and Consequences of Small Audit Firm Exits from the PCAOB-Regulated Audit Market. SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3572291>

- Faezi, B., Bagherzadeh, A., & Kaveie, N. (2024). *Managerial Ability and Financial Reporting Timeliness: A Further Evidence of the Audit Firm Size. Accounting and Auditing with Applications*, 1(2), 74-82.
- Faisal, M. (2020). Karakteristik CEO dan Enterprise Risk Management. *Jurnal Riset Akuntansi Dan Keuangan*, 8(1), 109–120.
- Fama, E. F., & Jensen, M. C. (1983). *Agency problems and residual claims. The journal of law and Economics*, 26(2), 327-349.
- Farhan, M., Mansur, F., & Erwati, M. (2022). Pengaruh Ukuran Komite Audit, Frekuensi Rapat Komite Audit dan Chief Executive Officer (CEO) Gender terhadap Ketepatanwaktuan Pelaporan keuangan. *Jambi Accounting Review (JAR)*, 3(3), 314-326.
- Finkelstein, S. (1992). *Power In Top Management Teams: Dimensions, Measurement, And Validation. Academy Of Management Journal. Academy Of Management*, 35(3), 505–538. <https://doi.org/10.2307/256485>
- Finkelstein, S., Hambrick, D., & Cannella, A. (1996). *Strategic leadership. Minneapolis, MN*.
- Flax, J. (1999). Women do theory. In M. Pearsall (Ed.), *Women and values: Readings in recent feminist philosophy* (pp. 9-13). Belmont, CA: Wadsworth.
- Fischer, E. M., Reuber, A. R., & Dyke, L. S. (1993). *A theoretical overview and extension of research on sex, gender, and entrepreneurship. Journal of business venturing*, 8(2), 151- 168.
- Fredericks, B. (2008). *Researching with Aboriginal women as an Aboriginal woman researcher. Australian Feminist Studies*, 23(55), 113-129.
- Galariotis, E., Louca, C., Petmezas, D., & Wang, S. (2023). *Agency cost of debt and inside debt: the role of CEO overconfidence. British Journal of Management*, 34(3), 1606-1631.
- Ghani, E. K., & Azmi, A. F. C. (2022). *The Role of Board Structure and Audit Committee Structure on Financial Reporting Timeliness: Evidence from Public Listed Companies in Malaysia. Journal of Asian Finance, Economics and Business*, 9(5), 443–0453. <https://doi.org/10.13106/jafeb.2022.vol9.no5.0443>

- Ghozali, I. (2018). *Analisis Multivariate dengan Program IBM SPSS 25* (Edisi 9). Badan Penerbit Universitas Diponegoro.
- Ghozali. (2015). *Partial Least Squares: Konsep, Teknik, Dan Aplikasi Menggunakan Program SmartPLS 3.0*. Universitas Diponogoro.
- Ghozali I. dan Latan H. 2015. *Partial Least Squares Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0*. Ed. Ke-2. Badan Penerbit Universitas Diponegoro, Semarang.
- Gilling, M.D. (1977), "Timeliness in corporate reporting: Some furthercomment", *Accounting and Business Research*, winter, Vol. 8 No. 29, pp. 35-50.
- Gong, R. (2023). *CEO overconfidence and the tone of press release*. *Accounting & finance*, 63(2), 2081-2108.
- Hambrick, D.C. (2007), "Upper Echelons theory: an update", *The Academy of Management Review*, Vol. 32 No. 2, pp. 334-343, doi: 10.5465/AMR.2007.24345254.
- Hambrick, D.C. and Mason, P.A. (1984), "Upper echelons: the organization as a reflection of its top managers", *The Academy of Management Review*, Vol. 9 No. 2, pp. 193-206, doi: 10.2307/258434.
- Handayani, L., Danuta, K. S., & Nugraha, G. A. (2021). Pengaruh Profitabilitas, Ukuran Perusahaan, dan Leverage Terhadap Ketepatanwaktuan Pelaporan Keuangan. *Eksis: Jurnal Ilmiah Ekonomi dan Bisnis*, 12(1), 96-99.
- Harakeh, M., El-Gammal, W., & Matar, G. (2019). *Female directors, earnings management, and CEO incentive compensation: UK evidence*. *Research in International Business and Finance*, 50, 153-170.
- Harymawan, I., Nasih, M., Rahayu, N. K., Kamarudin, K. A., & Wan Ismail, W. A. (2022). *Busy CEOs and financial reporting quality: evidence from Indonesia*. *Asian Review of Accounting*, 30(3), 314-337.
- Hendrastuti, R., & Harahap, R. F. (2023). *Jurnal Akuntansi Aktual*. *Jurnal Akuntansi Aktual*, 10(1).

- Hu, S., Wei, C., Xue, R., Yin, L., & Zhu, B. (2024). *Board reforms and managerial risk-taking incentives: evidence from Chinese central state-owned enterprises. Journal of Accounting Literature.*
- Ikatan Akuntansi Indonesia. 2019. Kerangka Dasar Penyusunan dan Penyajian Laporan Keuangan. Jakarta : Grha Akuntan Sindanglaya.
- Indah Sumunar, K., & Djakman, C. D. (2020). *CEO overconfidence, ESG disclosure, and firm risk. Jurnal Akuntansi Dan Keuangan Indonesia, 17*(1), 1.
- Ismail, I., Shafie, R., & Ismail, K. N. I. K. (2020). *Current trends and future directions on Women ceos/cFos and financial reporting quality. The Journal of Asian Finance, Economics and Business, 7*(11), 679–687.
- Israini, N. J. (2020). Pengaruh Female Ceo Terhadap Kualitas Laporan Keuangan: Preferensi Risiko Sebagai Pemoderasi. *Jurnal Bisnis Dan Akuntansi, 22*(2), 271–288. <https://doi.org/10.34208/jba.v22i2.724>
- Jalbert, Terrance, Mercedes Jalbert, and Kimberly Furumo. 2013. “*The Relationship Between CEO Gender, Financial Performance, And Financial Management.*” *Journal of Business & Economics Research 11* (1): 25–33. <https://doi.org/10.19030/jber.v11i1.7520>.
- Janahi, M., Millo, Y., & Voulgaris, G. (2020). *CFO gender and financial reporting transparency in banks. The European Journal of Finance, 27*(3), 199–221. doi:10.1080/1351847x.2020.1801481
- Jayanimitta, N. P. A., Ratnadi, N. M. D., Widanaputra, A. A. G. P., & Ariyanto, D. (2020). *The effect of good corporate governance on timeliness of annual financial report publication. American Journal of Humanities and Social Sciences Research (AJHSSR), 4*(1), 257-263.
- Jensen, M. dan W. Meckling. 1976. “*Theory of the Firm: Managerial Behavior Agency Cost and Ownership Structure*”. *Journal of Finance Economics 3*: 305-360.
- Jin, G., Jiang, Q., & Liu, X. (2022). Customer concentration, managerial ability, and corporate performance. *Frontiers in psychology, 12*, 814646.

- Johnson, D.D.P. and Fowler, J.H. (2011), "The evolution of overconfidence", *Nature*, Vol. 477 No. 7364, pp. 317-320, doi: 10.1038/nature10384.
- Katz, R. (1974). Skills of an effective administrator. *Harvard Business Review*, 52 (5), 90- 102.
- Firdaus, I., & Kasmir, A. N. (2021). Pengaruh price earning (PER), earning per share (EPS), debt to equity ratio (DER) terhadap harga saham. *Jurnal Manajemen Dan Bisnis*, 1(1), 40-57.
- Kouaib, A., Jarboui, A. (2016). The Moderating Effect of CEO Profile on the Link Between Cutting R & D Expenditures and Targeting to Meet/Beat Earnings Benchmarks. *Journal of High Technology Management Research*, 27 (2), 140–160.
- Khuong, N. V., Thu, P. A., & Thao, D. T. T. (2017). *The effect of top executive gender on accrual earnings management: Simple analysis of Vietnamese listed firms*. *VNU Journal of Science: Economics and Business*, 3392, 26-37.
- Kor, Y. Y. (2003). *Experience-Based Top Management Team Competence and Sustained Growth*. *Organization Science*, 14(6), 707–719. doi:10.1287/orsc.14.6.707.24867
- Kosanke, R. M. (2019). Analisis Pengaruh Profitabilitas, Likuiditas dan Ukuran Perusahaan terhadap Ketepatanwaktuan Pelaporan Keuangan pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2010-2012. 1–9.
- Kristiawan, N. B. (2022). Latar Belakang Keahlian Keuangan Direktur Utama, Struktur Kepemilikan Yang Terkonsentrasi, Dan Kualitas Laporan Keuangan Pada Perusahaan Indonesia. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 4(12), 5638–5645. doi: 10.32670/Fairvalue.V4i12.2090
- Kunz, J. and Sonnenholzner, L. (2023), "Managerial overconfidence: promoter of or obstacle to organizational resilience?", *Review of Managerial Science*, Vol. 17 No. 1, pp. 67-128, doi: 10.1007/s11846-022-00530-y.
- Kuryanto, B., & Syafruddin, M. (2008). Pengaruh modal intelektual terhadap kinerja perusahaan.

- La Rocca, M., Fasano, F., La Rocca, T., & Neha, N. (2024). *Women in CEO duality and firm performance in Europe. Journal of Management and Governance*, 28(1), 177-214.
- Lapteş, R. (2020). *Ethics and integrity of the professional accountant. Bulletin of the Transilvania University of Brasov. Series V: Economic Sciences*, 12(61), 87–92. <https://doi.org/10.31926/but.es.2019.12.61.2.11>
- Lawal, A. M., Amran, N. A., & Shafai, N. A. (2024). *CEO Demographical characteristics and financial reporting timeliness in Nigeria: Moderated by research and development investment. Cogent Business & Management*, 11(1), 2331090.
- Lestari, S., Mutmainah, S., & Raharja, S. (2024). *CEO Characteristics: Navigating Accounting Conservatism Via Technology And Information Investment. Jurnal Akuntansi*, 28(2), 244-262.
- Livnat, J., Smith, G., Suslava, K., & Tarlie, M. (2021). *Board tenure and firm performance. Global Finance Journal*, 47, 100535.
- Lukita, C. (2022). Managerial Ability dan Earnings Quality (Studi pada Perusahaan Manufaktur di BEI). *Jurnal Akuntansi AKUNESA*, 10(2), 67-80.
- Majidah, M., & Aisah, I. (2023). Faktor Diterminan Penyampaian Laporan Keuangan. *Owner: Riset dan Jurnal Akuntansi*, 7(3), 2098-2111. [10.33395/owner.v7i3.1683](https://doi.org/10.33395/owner.v7i3.1683)
- Malmendier, U., Tate, G. (2005). *CEO Overconfidence and Corporate Investment. Journal of Finance*, 60 (6), 2661–2700.
- Malmendier, U., Tate, G. (2008). Who Makes Acquisitions? CEO Terlalu percaya diri and the Market's Reaction. *Journal of Financial Economics*, 89(1), 20-43.
- Marjono, C. C., & Wijaya, H. (2022). Pengaruh Masa Jabatan CEO Terhadap Manajemen Laba Akrua. *Nominal Barometer Riset Akuntansi dan Manajemen*, 11(1), 57-78.
- Mathuva, D. M., Taurigana, V., & Owino, F. J. O. (2019). *Corporate governance and the timeliness of audited financial statements: The case of*

- Kenyan listed firms. Journal of Accounting in Emerging Economies*, 9(4), 473-501. <https://doi.org/10.1108/JAEE-05-2018-0053>
- Meckling, W. H., & Jensen, M. C. (1976). *Theory of the Firm. Managerial Behavior, Agency Costs and Ownership Structure*.
- Mehrani, K., Nazari, H., & Ghasemi Fard, M. R. (2020). *Managerial Ability and Financial Reporting Timeliness. Journal of Accounting Advances*, 12(1), 323-351.
- Miao, C., Coombs, J. E., Qian, S., & Oh, I. S. (2023). *CEO Overconfidence and firm performance: A meta-analytic review and future research agenda. Journal of Management & Organization*, 1-23.
- Milgram, S. (1963). *Behavioral Study of Obedience*. Yale University.
- Moore, D. A., & Cain, D. M. (2007). *CEO overconfidence and underconfidence: When and why people underestimate (and overestimate) the competition. Organizational Behavior and Human Decision Processes*, 103(2), 197-213.
- Mujianto, Y. (2010). *Pengantar Ilmu Budaya*. Yogyakarta: Pelangi Publishing.
- Mumpuni, P. N. D., & Jatiningsih, D. E. S. (2020, October). *Deteksi Kecurangan Pada Badan Usaha Milik Negara: Pendekatan Fraud Pentagon Theory*. In *UMMagelang Conference Series* (pp. 82-103).
- Mundi, H. S., & Kaur, P. (2022). *Ceo overconfidence and capital structure decisions: evidence from india. Vikalpa*, 47(1), 19-37.
- Murhadi, W. R. (2009). *Studi pengaruh good corporate governance terhadap praktik earnings management pada perusahaan terdaftar di PT Bursa Efek Indonesia. Jurnal Manajemen dan Kewirausahaan*, 11(1), 1-10.
- Murti, W. (2021). *Timeliness of corporate annual financial reporting in Indonesian banking industry. Accounting*, 7(3), 553-562.
- Mustamin, A. (2022). *Analisis Keunggulan Bersaing Bank Syariah Indonesia Berdasarkan Laporan Keuangan Terpublikasi. Islamic Banking, Economic and Financial Journal*, 2(2), 119-131.
- Nasihin, I., & Purwandari, D. (2022). *Analysis of the Effect of Profitability, Liquidity, and Firm Size on the Timeliness of Financial Report*

- Submission. Jurnal Maksipreneur: Manajemen, Koperasi, Dan Entrepreneurship*, 12(1), 33-44.
- Nguyen, V. K., & Nguyen, T. X. V. (2017). *CEO characteristics and timeliness of financial reporting of Vietnamese listed companies. Vnu Journal Of Economics and Business*, 33(5E).
- Nguyen, A. T. M., Le, D. S., & Tran, C. H. (2021). *The effects of board characteristics on financial reporting timeliness: Empirical Evidence from Vietnam. The Journal of Asian Finance, Economics and Business*, 8(11), 235-242.
- Noura, A. I., Noorb, M., & Alqaralehc, M. (2020). *The impact of the board of directors on the timeliness of financial reporting in the Jordanian companies listed in The Amman Stock Exchange. International Journal of Innovation, Creativity and Change*, 14(1).
- Nurmayanti, P. (2020). Karakteristik Chief Executive Officer (CEO) dan Kualitas Akruar: Bukti Empiris dari Indonesia. *Jurnal Akuntansi Dan Governance Andalas*, 3(1), 1–29.
<http://jaga.fekon.unand.ac.id/index.php/jaga/article/view/42>
- Ofori, A. O. A., Arthur, B., Asiedu, M., Nyantakyi, G., & Opoku, P. (2024). *The impact of COVID-19 pandemic on financial reporting delay. Evidence from Ghana. Cogent Business & Management*, 11(1).
- Oktavia, M., & Tanujaya, K. (2019). *Analysis of Factors Affecting the Timeliness of Financial Reporting of Companies Listed on the Indonesia Stock Exchange. Global Financial Accounting Journal*, 3(1), e-ISSN: 2655-836X.
- Özer, G., Merter, A. K., & Balcioğlu, Y. S. (2023). *Financial Reporting Timeliness: A Scope Review of Current Literature. PressAcademia Procedia*, 17(1), 87-91.
- Pande, N. P. S. S., & Mertha, M. (2016). The influence of profitability, solvability, company size on delay in submission of financial statements of companies registered on the IDX. *Udayana University Accounting E-Journal*, 17(3), 1727-51.

- Pandiangan, W. S. (2022). Pengaruh Female Executive, Ceo Power, Corporate Governance Dan Tax Avoidance Terhadap Cash Holding Dengan Dividend Payment Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2020). *Jurnal Sistem Informasi, Akuntansi & Manajemen*, 2(1), 179-193.
- Pham, D & Pham, Q. (2020). *The impact of CEO duality on firm performance: Examining the life-cycle theory in Vietnam. Accounting*, 6(5), 737-747.
- Pemayun, C. I. M. P., & Astika, I. B. P. (2021). Karakteristik Komite Audit pada Audit Report Lag. *E-Jurnal Akuntansi*, 31(1), 152-167.
- Prakoso, P. A., & Wahyudi, D. (2022). Faktor-faktor yang mempengaruhi ketepatanwaktuan pelaporan keuangan (studi perusahaan manufaktur di Bursa Efek Indonesia tahun periode 2017-2019). *Kompak: Jurnal Ilmiah Komputerisasi Akuntansi*, 15(1), 284-294.
- Peraturan Bapepam Nomor XK 2 Lampiran Keputusan Ketua Bapepam Nomor: KEP-36/PM/2003
- Peraturan OJK Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik
- Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emitmen atau Perusahaan Publik.
- Peraturan OJK Nomor 14/POJK 04/2022 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik.
- Peraturan OJK Nomor 75/POJK.04/2017 tentang Tanggung Jawab Direksi Atas Laporan Keuangan.
- Pity, W. (2023). Pengaruh Indeks GRI, Kompetensi Dewan, dan Dualitas CEO Terhadap Kualitas Pengungkapan Corporate Social Responsibility (CSR) (Doctoral dissertation, Universitas Hasanuddin).
- Purba, I. (2020). Pengaruh Profitabilitas, Kesulitan Keuangan, Ukuran Perusahaan Dan Umur Perusahaan Terhadap Ketepatanwaktuan Pelaporan Keuangan Emiten Di Bursa Efek Indonesia. *Jurnal Riset Akuntansi & Keuangan*, 1-22.

- Putri, A. A. (2024). *Pengaruh Narsisisme CEO, CEO Overconfidence, dan Publisitas CEO Terhadap Penghindaran Pajak Pada Bank Syariah Periode 2017-2023* (Doctoral dissertation, Universitas Islam Indonesia).
- Putri, N. H., Iqbal, J., & Saputra, F. W. (2024). Analisis Faktor-Faktor Yang Berpengaruh Terhadap Ketepatanwaktuan Penyampaian Laporan Keuangan. *Journal of Applied Accounting And Business*, 6(1), 1-7.
- Rajabalizadeh, J. (2023). CEO terlalu percaya diri and financial reporting complexity: evidence from textual analysis. *Management Decision*, 61(13), 356-385.
- Rashid, M. M. (2020). *Presence of professional accountant in the top management team and financial reportingtimeliness: evidence from Bangladesh*. *Journal of Accounting & Organizational Change*, 16(2), 237–257. <https://doi.org/10.1108/JAoc-12-2018-0135>
- Razali, M. W. M., Jambol, D. J. B. A., Yau, D. L. L., & Muhammad, A. (2024). *Measurement of CEO Overconfidence: A Literature Review*. *Quantum Journal of Social Sciences and Humanities*, 5(3), 28-35.
- Rezaee, Z., Asiaei, K., & Delooie, T. S. (2021). *Are CEO experience and financial expertise associated with financial restatements? ¿ Existe asociación entre la experiencia del director general y los conocimientos financieros con las reformulaciones financieras?.* *Revista de Contabilidad-Spanish Accounting Review*, 24(2), 270-281.
- Rialdy, N. (2022). Analisis Pengaruh Likuiditas dan Opini Audit terhadap Ketepatanwaktuan dalam Pelaporan Keuangan pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021. *Formosa Journal of Computer and Information Science*, 1(1), 25-36.
- Riandani, M. A., & Rahmawati, E. (2019). Pengaruh Fraud Pentagon, Kepemilikan Institusional dan Asimetris Informasi Terhadap Kecurangan Laporan Keuangan (Studi Empiris pada Perusahaan Perbankan yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017). *Reviu Akuntansi dan Bisnis Indonesia*, 3(2), 179-189.

- Saputra, R. R., Ahmad, G. N., & Kurnianti, D. (2023). Pengaruh Board Gender Diversity, Board Independence, CEO Duality dan CEO Tenure Terhadap Nilai Perusahaan pada Perusahaan Manufaktur yang Terdaftar di BEI. *Indonesian Journal of Economy, Business, Entrepreneurship and Finance*, 3(1), 54-69.
- Saragih, H. E., & Laksito, H. (2021). Pengaruh Efektivitas Komite Audit terhadap Ketepatanwaktuan Pelaporan Keuangan (Studi Empiris pada Perusahaan Perdagangan, Jasa, dan Investasi yang Terdaftar di BEI Tahun 2017-2019). *Diponegoro Journal of Accounting*, 10(4).
- Sarstedt M., Ringle C.M., dan Hair J.F. 2017. Partial Least Square Structural Equation Modeling. Dalam : *Homburg C., Klarmann M., Vomberg A. (eds) Handbook of Marketing Research*. Springer, Cham.
- Schumacher, C., Keck, S., & Tang, W. (2020). *Biased interpretation of performance feedback: The role of CEO overconfidence*. *Strategic Management Journal*, 41(6), 1139-1165.
- Scott, D. (1997). *Inter-agency conflict: an ethnographic study*. *Child & Family Social Work*, 2(2), 73-80.
- Serly, S. (2021). Tata kelola perusahaan dan audit report lag pada perusahaan financial yang terdaftar di bursa efek indonesia. *Owner: Riset dan Jurnal Akuntansi*, 5(2), 631-643.
- Setyorini, C. T., & Susilowati, D. (2019). Analisis Determinan Dividend Payout Ratio pada Perusahaan Konstruksi. *Akuntansi Dewantara*, 3(2), 192-208.
- Shemshad, A., & Karim, R. G. (2023). The effect of managerial ability on the timeliness of financial reporting: the role of audit firm and company size. *Journal of Operational and Strategic Analytics*, 1(1), 34-41.
- Silfi, A., & Wahyuni, N. (2021). Budaya organisasi sebagai pemoderasi pengaruh antara asimetri informasi, ketaatan aturan akuntansi, dan kesesuaian kompensasi terhadap kecenderungan kecurangan akuntansi (Studi empiris pada OPD Kabupaten Indragiri Hulu). *SYNERGY: Jurnal Bisnis dan Manajemen*, 1(1), 27-37.
- Spence, Michael, 1973. *Job market signaling*. *Quart. J. Econ.* 87, 355–374.

- Sugiyono. (2018). *Metode Penelitian Kuantitatif*. Bandung: Alfabeta.
- Sukmara, A. W., & Wijayati, F. L. (2023). Pengaruh Karakteristik CEO terhadap Ketepatanwaktuan Pelaporan Keuangan pada Perusahaan Go Publik yang Terdaftar di Bursa Efek Indonesia (Doctoral dissertation, UIN Surakarta).
- Suman, s., & singh, s. (2021). *Corporate governance mechanisms and corporate investments: evidence from india. International Journal of Productivity and Performance Management*, 70(3), 635–656. <https://doi.org/10.1108/IJppM-09-2019-0453>
- Sumira, S., & Prihandini, W. (2022). *Gender Diversity as the Moderating Factor in the Influence of Financial Factors on the Firm Value: A Study on Companies in Kompas 100 Index in 2015-2019. International Journal of Economics, Business and Accounting Research (IJEBAR)*, 6(1), 597-618.
- Sumunar, K. I., & Anita, A. (2022). CEO Overconfidence, Audit Fee, and Audit Report Lag. *JISIP (Jurnal Ilmu Sosial dan Pendidikan)*, 6(4).
- Susanto, A.B. (2007). *Resource-Based Versus Market-Based*. Eksekutif no.333. Halaman 24-25.
- Suthansyah, I., & Kurnianti, D. (2024). Pengaruh Gender Diversity terhadap Financial Distress pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi dan Perbankan Syariah*, 9(4).
- Sutrisno, P. (2021). *The Impact of CEO Overconfidence Business Strategy on Real Earnings Management*.
- Tanjaya, F. L., & Santoso, E. B. (2020). Asosiasi Karakteristik Ceo Terhadap Potensi Kesulitan Keuangan Perusahaan. *Media Akuntansi Dan Perpajakan Indonesia*, 1(2), 153–168. <https://doi.org/10.37715/Mapi.V1i2.1407>
- Ubwarin, K. H., Setyorini, C. T., & Bawono, I. R. (2021). *Firm Size, Audit Firm Size, Profitability, Solvability, and Public Ownership Influences on Audit Delay. Jurnal Economia*, 17(2), 162-174.
- Umer, R., Abbas, N., Hussain, S., & Naveed, N. (2020). The gender diversity and earning management practices: evidence from Pakistan. *City University Research Journal*, 10(2).

- Undang-undang Republik Indonesia No.8 Tahun 1995 tentang Pasar Modal. 1995.
- Undang-Undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas (Lembaran Negara Republik Indonesia.
- Uyiohosa, O., & Amede, F. O. (2019). CEO attributes and timeliness of financial reporting. *Accounting and taxation review*, 3(3), 12-23.
- Waris, M., & Haji Din, B. (2023). *Impact of corporate governance and ownership concentrations on timelines of financial reporting in Pakistan*. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2164995>
- Weinstein, N. D. (1980). *Unrealistic optimism about future life events*. *Journal of personality and social psychology*, 39(5), 806.
- Wijaya, F. M., Safitri, R. H., & Yuniartie, E. (2024). Pengaruh Karakteristik CEO terhadap Kinerja Perusahaan pada Perusahaan Sektor Transportasi dan Logistik di Indonesia. *Owner : Riset Dan Jurnal Akuntansi*, 8(3), 2356-2366. <https://doi.org/10.33395/owner.v8i3.2189>
- Wijethilake, C., & Ekanayake, A. (2019). *CEO duality and firm performance: the moderating roles of CEO informal power and board involvements*. *Social Responsibility Journal*, 16(8), 1453–1474. doi:10.1108/srj-12-2018-0321
- Wulan, N. (2022). Kesetaraan Gender pada Hubungan Pasutri Perspektif Mubadalah. *Jurnal Pendidikan dan Konseling (JPDK)*, 4(5), 2986-2997.
- Yani, F. (2021). Pengaruh CEO Duality, Financial Distress, Audit Delay Dan Ukuran Perusahaan Terhadap Ketepatanwaktuan (Timeliness) Pelaporan Keuangan (Studi Empiris Pada Perusahaan Sektor Property & Real Estate Yang Terdaftar Di BEI Periode 2017-2019). *Jurnal Sistem Informasi, Akuntansi & Manajemen*, 1(1), 157-167.
- Yuliana Fitri, & Kholida Atiyatul Maula. (2023). *The Influence of Profitability, Liquidity, Solvency, and Company Size on the Timeliness of Financial Report Submission*. *Jurnal Manajemen Bisnis Eka Prasetya Penelitian Ilmu Manajemen*, 9(2), 94-104. <https://doi.org/10.47663/jmbep.v9i2.311>

- Zandi, G., & Abdullah, N. A. (2019). *Financial statements timeliness: The case of Malaysian listed industrial product companies*. *Asian Academy of Management Journal*, 24, 127–141. doi: 10.21315/aamj2019.24.s2.9
- Zealio Doho, S., & Budi Santoso, E. (2020). Pengaruh Karakteristik CEO, Komisaris Independen, dan Kualitas Audit Terhadap Penghindaran Pajak.. *Media Akuntansi Dan Perpajakan Indonesia*, 1(2).
- Zhang, Y., & Wiersema, M. F. (2009). *Stock market reaction to CEO certification: The signaling role of CEO background*. *Strategic Management Journal*, 30(7), 693–710. <https://doi.org/10.1002/smj.772>
- Zribi, W., & Boufateh, T. (2020). *Asymmetric CEO confidence and CSR: A nonlinear panel ARDL-PMG approach*. *Journal of Economic Asymmetries*, 22. <https://doi.org/10.1016/j.jeca.2020.e00176>

