

DAFTAR PUSTAKA

- Abdullatif, M., Alzebdieh, R., & Ballour, S. (2025). The Effect of Key Audit Matters on the Audit Report Lag: Evidence from Jordan. *Journal of Financial Reporting and Accounting*, 23(1), 257–284. <https://doi.org/10.1108/JFRA-07-2022-0245>
- Agista, D. L., Adam Zakaria, & Hafifah Nasution. (2023). Pengaruh Audit Fee, Financial Distress, dan Auditor Switching terhadap Audit Delay. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 4(1), 50–63. <https://doi.org/10.21009/japa.0401.04>
- Alawadhi, A., Alrefai, A., & Alqassar, A. (2024). Exploring the Impact of Key Audit Matters on Audit Report Lag: Insights From an Emerging Market. *Journal of Economic and Administrative Sciences*. <https://doi.org/10.1108/JEAS-01-2024-0013>
- Alee, F. A. (2023). The Effect of Earnings Volatility on the Audit Report Lag, Considering the Role of the Audit Quality. *Journal of Applied Accounting Research*, 10(2), 56–86.
- Alvania, A., & Astuti, C. D. (2025). Pengaruh Biaya Audit, Kantor Akuntan Publik, dan Komite Audit terhadap Hal Audit Utama. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 7(3), 1473–1489. <https://doi.org/10.47467/alkharaj.v7i3.6976>
- Amalia, R., Indupurnahayu, I., & Azis, A. D. (2024). Pengaruh Profitabilitas, Solvabilitas, Auditor Switching, dan Ukuran Perusahaan terhadap Penyelesaian Audit (Audit Delay) (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021). *ECo-Fin*, 6(1), 29–38. <https://doi.org/10.32877/ef.v6i1.842>
- Amelia, Y. Y., & Puryati, D. (2022). Faktor yang Mempengaruhi Audit Delay (Studi Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2018-2020). *Jurnal Riset Akuntansi Dan Auditing*, 9(2), 31–45. <https://doi.org/10.55963/jraa.v9i2.467>
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). Auditing and Assurance Services. In *Pearson Education Limited*.
- Arianti. (2021). Company Size, Financial Distress and Audit Complexity Against Audit Report Lag. *Gorontalo Accounting Journal*, 4(1), 41–56.
- Ashton, R. H., Willingham, J. J., Elliott, R. K., & Elliotttt, R. K. (1987). An

Empirical Analysis of Audit Delay Research Reports an Empirical Analysis of Audit Delay. *Journal of Accounting Research*, 25(2), 275–292.

- Aurellyya, Maulidia, R., & Helmi, S. M. (2025). Financial Distress pada Perusahaan Sektor Consumer Cyclical di BEI. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 9(1), 1557–1576.
- Azis, A. D. (2016). Konvergensi IFRS – PSAK Volatilitas Laba dan Biaya Modal Ekuitas. *Neraca Keuangan : Jurnal Ilmiah Akuntansi Dan Keuangan*, 10(2), 1–13. <https://doi.org/10.32832/neraca.v10i2.175>
- Baatwah, S. R., Almoataz, E. S., Omer, W. K., & Aljaaidi, K. S. (2022). Does KAM disclosure make a difference in emerging markets? An investigation into audit fees and report lag. *International Journal of Emerging Markets*, 19(3), 798–821. <https://doi.org/10.1108/IJOEM-10-2021-1606>
- Bajary, A. R., Shafie, R., Ali, A., Bin-Nashwan, S. A., & Rusli, A. R. Z. (2025). Key Audit Matters, Female Chief Financial Officers, and Audit Report Lag: Evidence from Malaysia. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-04-2024-0198>
- Bryan, D. B., & Mason, T. W. (2020). Earnings Volatility and Audit Report Lag. *Advances in Accounting*, 51. <https://doi.org/10.1016/j.adiac.2020.100496>
- Bursa Efek Indonesia. (2004). Keputusan Direksi PT Bursa Efek Jakarta Nomor I-H Tentang Sanksi. In *Bursa Efek Indonesia* (07/BEJ/07-2004).
- Bursa Efek Indonesia. (2023). *Sanksi Peringatan 2 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No.: Peng-LK-00006/BEI.PP2/05-2023).
- Bursa Efek Indonesia. (2024a). *Sanksi Peringatan 1 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No.: Peng-S-00012/BEI.PLP/04-2024).
- Bursa Efek Indonesia. (2024b). *Sanksi Peringatan 2 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No.: Peng-S-00014/BEI.PLP-05-2024).
- Bursa Efek Indonesia. (2024c). *Sanksi Peringatan 3 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No. Peng-S-00021/BEI.PLP/07-2024).
- Bursa Efek Indonesia. (2025a). *Sanksi Peringatan 1 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No. Peng-S-00006/BEI.PLP/04-2025).
- Bursa Efek Indonesia. (2025b). *Sanksi Peringatan 2 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No. Peng-S-00008/BEI.PLP/05-2025).
- Bursa Efek Indonesia. (2025c). *Sanksi Peringatan 3 Atas Penyampaian Laporan Keuangan Auditan Tahunan* (No. Peng-S-00011/BEI.PLP/06-2025).

- Chuang, D. J., & Viriany, V. (2023). Volatilitas Laba dan Faktor Lainnya yang Memengaruhi Struktur Modal. *Jurnal Paradigma Akuntansi*, 5(1), 88–95. <https://doi.org/10.24912/jpa.v5i1.22172>
- Ciger, A., Kinay, B., & Ocak, M. (2025). Further Evidence Regarding the Effect of KAMs on Audit Report Lag. *Research Article*, 1–26. <https://doi.org/https://doi.org/10.1371/journal.pone.0320183>
- Dewi, K. S., & Utami, H. (2025). Analysis of the Influence of Key Audit Matters on Audit Report Lag with Audit Committee Characteristics as a Moderating Variable. *E-Jurnal Akuntansi*, 35(10). <https://ejournal1.unud.ac.id/index.php/akuntansi/article/view/1969>
- Dichev, I. D., & Tang, V. W. (2009). Earnings volatility and earnings predictability. *Journal of Accounting and Economics*, 47(1–2), 160–181. <https://doi.org/10.1016/j.jacceco.2008.09.005>
- Do Nguyet, A. (2017). The Impact of Earnings Volatility on Earnings Predictability. *Global Business and Finance Review*, 22(2), 82–89. <https://doi.org/10.17549/gbfr.2017.22.2.82>
- Dyer, J. C., & McHugh, A. J. (1975). The Timeliness of the Australian Annual Report. *Journal of Accounting Research*, 13(2), 204. <https://doi.org/10.2307/2490361>
- Evani, E. S., Susilowati, D., & Kusumastati, W. W. (2022). The Influence of Company Performance on Audit Delay with Public Accounting Firm Quality as the Moderating Variable. *Soedirman Accounting, Auditing and Public Sector Journal (SAAP)*, 1(2), 47–63.
- Fadhlan, M. A., & Romaisyah, L. (2020). Pengaruh Audit Risk, Audit Complexity, Dan Audit Expertise Terhadap Audit Report Lag. *Jurnal MEBIS (Manajemen Dan Bisnis)*, 5(1), 31–38. <https://doi.org/10.33005/mebis.v5i1.102>
- Fhellicia, F., Renaldy, P. R., Rahmi, N. U., & Nasution, M. I. N. (2024). Pengaruh Reputasi Kap, Auditor Switching, Ukuran Perusahaan dan Fee Audit terhadap Audit Delay. *Journal of Economic, Bussines and Accounting (COSTING)*, 7(5), 357–366. <https://doi.org/10.31539/costing.v7i5.11421>
- Fitria, S., Widianingsih, R., Purwati, A. S., Restianto, yanuar E., & Sunarmo, A. (2022). The Effect of Audit Committee Characteristics, Operating Complexcity , and Company Age on Audit Report Lag (Empirical Study on Property and Real Estate Companies Listed on the Indonesia Stock. *International Students Conference On Accounting & Business*, 14, 66–78.
- Freed, H. P., Astuti, C. D., & Siregar, M. (2024). Pengaruh Hal Audit Utama, Kompleksitas Operasi,dan Komite Audit terhadap Ketidaktepatan Waktu

- Pelaporan Audit. *Al-Kharaj : Jurnal Ekonomi , Keuangan & Bisnis Syariah*, 7(10), 3673–3686. <https://doi.org/10.47467/alkharaj.v7i10.9256>
- Gandhy, P. W. T., & Bambang, B. (2024). Disclosure Of Key Audit Matters Concerning Audit Quality and Audit Delay on the Indonesia Stock Exchange. *International Journal of Economics, Business and Innovation Research*, 3(06), 315–325. <https://doi.org/10.63922/ijebir.v3i06.1273>
- Gani, L., Abbas, Y., Pinnuck, M., & Wallis, M. (2022). Key Audit Matters Rev Insights 2022. In *Ikatan Akuntan Indonesia* (1st ed.). Ikatan AKuntan Indonesia.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 2026* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gustiana, E. C., & Rini, D. D. O. (2022). Pengaruh Profitabilitas, Solvabilitas, Ukuran Perusahaan dan Financial Distress terhadap Audit Delay. *Owner*, 6(4), 3688–3700. <https://doi.org/10.33395/owner.v6i4.1119>
- Hadi, S., & Gharniscia, J. S. (2023). The Effect of Company Size, KAP Reputation, Audit Fee, Auditor Switching on Audit Delay (Case Study of Hotel Comanies, Restaurants on the Indonesia Stock Exchange, 2016-2021). *Jurnal Akutansi, Kewirausahaan Dan Bisnis*, 8(2), 176–191.
- Hardani, Auliya, N. H., Andriani, H., Fardani, R. A., Ustiawaty, J., Utami, E. F., Sukmana, D. J., & Istiqomah, R. R. (2020). Buku Metode Penelitian Kualitatif. In *Revista Brasileira de Linguística Aplicada* (1st ed.). CV Pustaka Ilmu Group.
- Hidayatullah, M. R. (2024). *Daftar Pelajaran Berharga dari Tutup Pabrik Sepatu Bata*. CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20240514062951-92-1097221/daftar-pelajaran-berharga-dari-tutup-pabrik-sepatu-bata>
- Hilmiah, K. S. (2024). *Analisis Pengaruh Kompleksitas Operasi Perusahaan, Kontinjensi, Kepemilikan Manajerial dan Solvabilitas terhadap Audit Delay (Studi Empiris Perusahaan Sektor Properti dan Real Estate Periode 2019-2023)*. Universitas Islam Negeri Syarif Hidayatullah Jakarta.
- Hosmer, D. W., Lemeshow, S., & Sturdivant, R. X. (2013). *Applied Logistic Regression* (3rd ed.). John Wiley & Sons, Inc.
- IAPI. (2021). Standar Audit 200 (Revisi 2021) Tujuan Keseluruhan, Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit. *Standar Audit 200 (Revisi 2021)*, 200(Revisi), 1–36. <https://iapi.or.id/standar-profesional-akuntan-publik/>
- Iba, Z., & Wardhana, A. (2024). *Analisis Regresi dan Analisis Jalur untuk Riset*

Bisnis Menggunakan SPSS 29.0 & SMART-PLS 4.0 (1st ed.). Eureka Media Aksara.

- 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>
- Institut Akuntan Publik Indonesia. (2021). Standar Audit 701 2021 Pengomunikasian Hal Audit Utama dalam Laporan Auditor Independen. In *Standar Profesional Akuntan Publik*.
- Jensen, M., & Meckling, W. (1976). Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *The Economic Nature of the Firm: A Reader*, Third Edition, 283–303. <https://doi.org/10.1017/CBO9780511817410.023>
- Karina, T., & Julianto, W. (2022). Pengaruh Financial Distress, Audit Complexity dan Kompleksitas Operasi terhadap Audit Delay. *Veteran Economics, Management & Accounting Review*, 1(1), 121–132. <https://doi.org/10.59664/vemar.v1i1.4835>
- Kitiwong, W., & Sarapaivanich, N. (2020). Consequences of the Implementation of Expanded Audit Reports With Key Audit Matters (KAMs) on Audit Quality. *Managerial Auditing Journal*, 35(8), 1095–1119. <https://doi.org/10.1108/MAJ-09-2019-2410>
- Kumaunang, R. P., Salim, M., & Sumartono, S. (2024). Pengaruh Pengungkapan Key Audit Matters, Opini Audit dan Fee Audit terhadap Audit Delay. *Jurnal Bisnis Mahasiswa*, 4(2), 141–149. <https://doi.org/10.60036/jbm.v4i2.art3>
- Lestari, R., Purnamasari, P., & Sukarmanto, E. (2022). Autokorelasi Laba dan Volatilitas Laba: Peningkat Audit Delay? *Jurnal Reviu Akuntansi Dan Keuangan*, 12(2), 260–274. <https://doi.org/10.22219/jrak.v12i2.21616>
- Margaretha, P. H., & Fachriyah, N. (2021). Pengaruh Kompleksitas Audit, Spesialisasi Industri Auditor, Reputasi Auditor, dan Leverage terhadap Audit Report Lag. *Jurnal Ilmiah Mahasiswa*, 8(5), 55.
- Martiah, L. D. (2021). Statistika Deskriptif sebagai Kumpulan Informasi. *Fihris: Jurnal Ilmu Perpustakaan Dan Informasi*, 16(1), 40–59. <https://doi.org/https://doi.org/10.14421/fhrs.2021.161.40-59>
- Martias, L. D. (2021). Statistika Deskriptif Sebagai Kumpulan Informasi. *Fihris: Jurnal Ilmu Perpustakaan Dan Informasi*, 16(1), 40. <https://doi.org/10.14421/fhrs.2021.161.40-59>
- Mulyani, S., Ma'ruf, M., Ratmono, D., & Purwanto, A. (2025). Determinan

- Financial Ratio terhadap Financial Distress di Sektor Consumer Cyclical. *Jurnal Akuntansi STIE Muhammadiyah Palopo*, 11(1), 107. <https://doi.org/10.35906/jurakun.v11i1.2375>
- Nursyamsiyah, V., Zakaria, A., & Nasution, H. (2024). Pengaruh Audit Delay , Audit Tenure , dan Komite Audit. *Jurnal Revenue : Jurnal Ilmiah Akuntansi*, 5(2019), 779–793. <https://doi.org/10.46306/rev.v5i1.490>
- Octamia Anggraini, D., Dewa Made Endiana, I., & Diah Kumalasari, P. (2022). Analisis Faktor Internal dan Eksternal yang Mempengaruhi Audit Delay. *Jurnal Kharisma*, 4(1), 105–116.
- Octaviani, G., Budiman, N. A., & Salisa, N. R. (2023). Menelusuri Kualitas Laba: Peran Ukuran Perusahaan, Likuiditas, Perataan Laba, Agresivitas Pajak, dan Volatilitas Laba. *Publikasi Riset Mahasiswa Akuntansi*, 4(2), 151–169. <https://doi.org/10.35957/prima.v4i2.5877>
- Otoritas Jasa Keuangan. (2017). *Peraturan Otoritas Jasa Keuangan Nomor 13 Tahun 2017* (13/POJK.03/2017).
- Otoritas Jasa Keuangan. (2022). *Peraturan Otoritas Jasa Keuangan Nomor 14 Tahun 2022* (NO. 14/POJK.04/2022).
- Otoritas Jasa Keuangan. (2023). *Peraturan Otoritas Jasa Keuangan Nomor 9 Tahun 2023*.
- Pingass, R. L., & Dewi, N. L. (2022). Pengaruh Financial Distress dan Opini Audit terhadap Audit delay. *Jurnal Akuntansi Universitas Jember*, 20(1), 63. <https://doi.org/10.19184/jauj.v20i1.29564>
- Pramudita, I., & Utami, E. S. (2023). Pengaruh Reputasi KAP Dan Kompleksitas Audit Terhadap Audit Delay. *Value : Jurnal Manajemen Dan Akuntansi*, 18(3), 833–843. <https://doi.org/10.32534/jv.v18i3.4838>
- Prasetyo, C., & Kuntadi, C. (2024). Pengaruh Audit Tenure, Ukuran KAP, Pergantian Auditor, dan Opini Audit terhadap Audit Delay. *Jurnal Ekonomi, Akuntansi, Dan Perpajakan*, 1(2), 171–180. <https://doi.org/10.61132/jeap.v1i2.123>
- Pratama, Y. M., & Lusiani, H. (2024). Pengaruh Pengungkapan Hal Audit Utama, Ukuran Perusahaan, dan Profitabilitas terhadap Audit Report Lag. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 4(5), 869–879. <https://doi.org/10.55047/transekonomika.v4i5.740>
- Pratiwi, W., & Anggraini, D. (2018). Faktor Penyebab Terjadinya Audit Delay Factors Caused an Audit Delay. *Jurnal Riset Akuntansi Dan Auditing*, V(3), 44–53. <https://journals.stie-yai.ac.id>

- Puspitaningrum, D. (2025). Analyzing the Determinants of Audit Report Lag: The Role of Earning Volatility, Audit Quality, and Auditor Industry Specialization. *Socio-Economic and Humanistic Aspects for Township and Industry*, 3(1), 193–198. <https://doi.org/10.59535/sehati.v3i1.465>
- Putra, H. ardhi, Afrizal, & Rahayu. (2023). The Effect of Audit Fee, Audit Opinion, KAP Size, Audit Tenure and Auditor Switching for Audit Delay in Companies on The LQ 45 Index Listed on IDX 2019-2021. *Indonesian Journal of Economic & Management Sciences*, 1(4), 523–540. <https://doi.org/10.55927/ijems.v1i4.5122>
- Putra, W. K., & Mardiaty, E. (2024). Pengaruh Financial Distress, Audit Tenure, dan Ukuran Perusahaan terhadap Audit Delay (Studi pada Perusahaan Energi yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2021). *Telaah Ilmiah Akuntansi Dan Perpajakan*, 2(2), 319–332. <https://doi.org/10.21776/tiara.2024.2.2.100>
- Putri, K. N. T., & Mayangsari, S. (2024). The Effect of The Audit Committee, Auditor Industry Specialization, Earnings Volatility on Audit Report Lag with Company Size as a Moderation Variable. *Jurnal Indonesia Sosial Sains*, 5(02), 225–236. <https://doi.org/10.59141/jiss.v5i02.993>
- Putri, W. A., & Kusumawati, E. (2025). Pengaruh Auditor Switching, Audit Tenure, Ukuran KAP, Solvabilitas, dan Opini Audit Terhadap Audit Report Lag. *Paradoks : Jurnal Ilmu Ekonomi*, 8(2), 1103–1114. <https://doi.org/10.57178/paradoks.v8i2.1282>
- Rahaman, M. M., & Bhuiyan, M. B. U. (2024). Audit Report Lag and Key Audit Matters in Australia. *International Journal of Disclosure and Governance*, 22(2), 532–554. <https://doi.org/10.1057/s41310-024-00251-6>
- Rahmawati, A., Yulinartati, & Suharsono, R. S. (2023). The Effect of Audit Switching, Financial Distress and Audit Firm Reputation on Audit Delay: A Study on Manufacturing Companies Listed on Indonesia Stock Exchange. *Journal of Accounting Auditing and Business*, 6(1), 58–67. <https://doi.org/10.24198/jaab.v6i1.44261>
- 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). *ECo-Buss*, 5(2), 606–618. <https://doi.org/10.32877/eb.v5i2.526>
- Rezi, R., Indrawati, N., & Azhar L, A. (2022). Pengaruh Auditor Switching, Profitabilitas, Ukuran Perusahaan, dan Opini Audit terhadap Audit Report Lag. *CURRENT: Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 3(2), 243–255. <https://doi.org/10.31258/current.3.2.243-255>

- Rosalina, L., Oktaria, R., Rahmiati, & Saputra, I. (2023). *Buku Ajar Statistika* (1st ed.). CV. Muharika Rumah Ilmiah.
- Salsabilla, A., Khikmah, S. N., & Purwantini, A. H. (2023). Peran Moderasi Ukuran Perusahaan Dalam Faktor-Faktor Yang Mempengaruhi Audit Delay. *Borobudur Accounting Review*, 3(1), 38–54. <https://doi.org/10.31603/bacr.9837>
- Sapitri, W., & Syofyan, E. (2024). Pengaruh Ukuran KAP, Peran Komite Audit dan Financial Distress terhadap Audit Delay. *Jurnal Eksplorasi Akuntansi*, 6(4), 1461–1472. <https://doi.org/10.24036/jea.v6i4.1697>
- Saputra, A. D., & Irawan, C. R. (2020). Pengaruh Ukuran Perusahaan, Opini Audit, Umur Perusahaan, Profitabilitas dan Solvabilitas Terhadap Audit Delay. *Owner: Riset Dan Jurnal Akuntansi*, 4(2), 286–295. <https://doi.org/https://doi.org/10.33395/owner.v4n2.%20239>
- Saribu, A. L. N. D. (2024). Pengaruh Kebijakan Dividen, Volatilitas Laba dan Volume Perdagangan terhadap Volatilitas Harga Saham Indonesia. *Journal of Auditing and Accounting (IJAA) 2024*, 1(2), 3032–6273. www.jurnal.iapi.or.id
- Saseka, S. H., & Susilowati, D. (2025). The Effect of Auditor Report Lag on Financial Performance and Company Governance in Consumer Cyclical Sector Companies. *Sinergi International Journal of Accounting & Taxation*, 3(2), 133–147. <https://doi.org/https://doi.org/10.61194/ijat.v3i2.789>
- Setyaningrum, A. N., Maghfiroh, S., & Pramuka, B. A. (2022). Analisis Faktor-Faktor yang Mempengaruhi Auditor Switching pada Perusahaan Bumh yang Terdaftar di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Soedirman*, 1(1). <https://doi.org/10.32424/1.jras.2022.1.1.6361>
- Sormin, F., & Aryati, T. (2021). Earnings Quality: Impact of Income Smoothing, Earnings Persistence, Book Tax Difference with Good Corporate Governance as Moderation. *International Journal of Emerging Trends in Social Sciences*, 11(1), 1. <https://doi.org/10.20448/2001.111.1.9>
- Souisa, S. A., Satria, I., & Sudarmaji, E. (2023). The Moderating Effect of Debt To Asset Ratio (DAR) to Audit Delay. *Soedirman Accounting Review (SAR): Journal of Accounting and Business*, 08(01), 15–31. www.cnbcindonesia.com,
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.2307/1882010>
- Subroto, V. K., & Endaryati, E. (2024). *Kumpulan Teori Akuntansi* (1st ed.). Yayasan Prima Agus Teknik.
- Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (2nd ed.). Alfabeta.

- Sulung, U., & Muspawi, M. (2024). Memahami Sumber Data Penelitian: Primer, Sekunder, dan Tersier. *Jurnal Edu Research Indonesian Institute For Corporate Learning And Studies (IICLS)*, 5(3), 110–116. <https://doi.org/https://doi.org/10.47827/jer.v5i3.238>
- Suttiapun, M. (2020). Factors Influencing Key Audit Matters Reporting in Thailand. *Asian Journal of Accounting Perspectives*, 13(1), 26–39. <https://doi.org/10.22452/ajap.vol13no1.2>
- Tita Mutianisa, T., Febriyanti, D., & Sajekti, M. (2024). Pengaruh Auditor Switching, Audit Fee, Audit Committee, dan Firm Size terhadap Audit Delay (Sektor Property dan Real Estate BEI 2015-2023). *ECo-Fin*, 6(2), 367–376. <https://doi.org/10.32877/ef.v6i2.1436>
- Trideria, K., & Mukhlisin. (2021). Pengaruh Kompleksitas Audit, Audit Tenure, Dan Mekanisme Good Corporate Governance terhadap Audit Delay. *Prosiding Working Papers Series In Management*, 13(2), 435–450. <https://doi.org/10.25170/wpm.v13i2.4511>
- 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), 1147–1160. <https://doi.org/10.55681/sentri.v3i2.2348>
- Usman, R. (2025). *Saham Consumer Cyclical Belum Moncer, Cek Rekomendasi Analis*. Kontan.Co.Id. <https://investasi.kontan.co.id/news/saham-consumer-cyclical-belum-moncer-cek-rekomendasi-analis>
- Vidianti, Y., & Yohanes, Y. (2023). Pengaruh Audit Fee, Opini Audit, Kepemilikan Publik, Audit Delay Terhadap Auditor Switching. *Jurnal Riset Akuntansi Dan Keuangan*, 11(2), 345–358. <https://doi.org/10.17509/jrak.v11i2.48843>
- Wdiyastuti, T., Wiratno, A., Ahmaddien, I., Pancasila, U., Bhayangkara, U., Soedirman, U., & Buana, U. S. (2019). Faktor-Faktor Penentu Audit Delay di Indonesia: Studi Meta Analysis Delay Audit Determination Factors in Indonesia : Study of Meta Analysis. *Jurnal Teknologi Dan Terapan Bisnis (JTTB)*, 2(1), 81–92.
- Yunior, R. K., & Achmad, K. (2023). Pengaruh Kompleksitas Audit Terhadap Audit Report Lag Dengan Efektivitas Komite Audit Sebagai Variabel Moderasi. *Telaah Ilmiah Akuntansi Dan Perpajakan*, 1(4), 606–622.
- Yusliana, Ulum, A. S., & Duwinaeni, L. (2024). Complexity and Earnings Volatility on Audit Delay with Moderating Variables. *Journal of Accounting and Management 's Student (JAM 'S)*, 1(2), 1–9.