

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>
- Agyei-Mensah, B. K. (2018). Impact of corporate governance attributes and financial reporting lag on corporate financial performance. *African Journal of Economic and Management Studies*, 9(3), 349–366. <https://doi.org/10.1108/AJEMS-08-2017-0205>
- Aldrian Diliasmara, D., & Nadirsyah. (2019). Pengaruh Profitabilitas, Likuiditas, Financial Leverage, dan Struktur Kepemilikan Terhadap Ketepatan Waktu Pelaporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2013-2015. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 4(2), 1.
- Alfraih, M. M. (2016). Corporate governance mechanisms and audit delay in a joint audit regulation. *Journal of Financial Regulation and Compliance*, 24(3), 292–316. <https://doi.org/10.1108/JFRC-09-2015-0054>
- Alkebeese, R. H., Habib, A., Huang, H. J., & Tian, G. (2022). The gender-diverse audit committee and audit report lag: Evidence from China. *International Journal of Auditing*, 26(2), 314–337.
- Al-Tahat, S. S. Y. (2015). *Company Attributes and the Timeliness of Interim Financial Reporting In Jordan*. www.ijaiem.org
- Apadore, K. (2020). Board Characteristics and Audit Report Lag. *International Journal of Management (IJM)*, 11(10), 1846–1860. <https://doi.org/10.34218/IJM.11.10.2020.172>
- Apadore, K., & Mohd Noor, M. (2013). Determinants of Audit Report Lag and Corporate Governance in Malaysia. *International Journal of Business and Management*, 8(15). <https://doi.org/10.5539/ijbm.v8n15p151>
- Ashton, R. H., Willingham, J. J., & Elliott, R. K. (1987). An Empirical Analysis of Audit Delay. In *Source: Journal of Accounting Research* (Vol. 25, Issue 2). Autumn.
- Beasley, M. S., Carcello, J. v., Hermanson, D. R., & Neal, T. L. (2009). The audit committee oversight process. *Contemporary Accounting Research*, 26(1), 65–122. <https://doi.org/10.1506/car.26.1.3>
- Bradbury, M. E., Mak, Y. T., & Tan, S. M. (2006). Board characteristics, audit

- committee characteristics and abnormal accruals. *Pacific Accounting Review*, 18(2), 47–68. <https://doi.org/10.1108/01140580610732813>
- Chalu, H. (2021). Board characteristics, auditing characteristics and audit report lag in African Central Banks. *Journal of Accounting in Emerging Economies*, 11(4), 578–609. <https://doi.org/10.1108/JAEE-09-2019-0173>
- Cinintya Pratama, B., Putri, I., & Nurul Innayah, M. (2020). The Effect of Enterprise Risk Management Disclosure, Intellectual Capital Disclosure, Independent Board of Commissioners, Board of Director and Audit Committee towards Firm Value. *Jurnal Manajemen Dan Keuangan Universitas Muhammadiyah Purwokerto*, 9(1), 60.
- Consuelo Pucheta-Martínez, M., & de Fuentes, C. (2007). *The Impact of Audit Committee Characteristics on the Enhancement of the Quality of Financial Reporting: an empirical study in the Spanish context*.
- Durand, G. (2019). The determinants of audit report lag: a meta-analysis. In *Managerial Auditing Journal* (Vol. 34, Issue 1, pp. 44–75). Emerald Group Holdings Ltd. <https://doi.org/10.1108/MAJ-06-2017-1572>
- Eghlaiow, S., Wickremasinghe, G., & Sofocleous, S. (2012). A REVIEW OF THE EMPIRICAL DETERMINANTS OF AUDIT DELAY. In *Corporate Ownership & Control* (Vol. 9, Issue 2).
- Eisenhardt, K. M. (1989). *Agency Theory: An Assessment and Review* (Vol. 14, Issue 1). Academy of Management Review.
- Faishal, M., & Hadiprajitno, P. B. (2015). Pengaruh Mekanisme Good Corporate Governance Terhadap Audit Report Lag. *Diponegoro Journal of Accounting*, 4(1). <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Firnanti, F., & Karmudiandri, A. (2020a). 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. (2016). *Aplikasi Analisis Multivariete Dengan Program IBM SPSS 23* (8 ed.). Badan Penerbit Universitas Diponegoro.
- Habib, A., Bhuiyan, M. B. U., Huang, H. J., & Miah, M. S. (2019). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*, 23(1), 20–44. <https://doi.org/10.1111/ijau.12136>
- Hamdani.2016. *Good Corporate Governance : Tinjauan Etika dalam Praktik Bisnis*. Jakarta, Mitra wacana media.
- Handoyo, S., & Maulana, E. D. (2019). Determinants of Audit Report Lag of Financial Statements in Banking Sector. *Matrik : Jurnal Manajemen, Strategi*

Bisnis Dan Kewirausahaan, 142.
<https://doi.org/10.24843/matrik:jmbk.2019.v13.i02.p02>

- Hani Warrad, L. (2018). The Extent to Which the Corporate Governance Characteristics Has Affected the Audit Report Lag in Jordanian Banks. *International Journal of Business and Management*, 13(12), 81. <https://doi.org/10.5539/ijbm.v13n12p81>
- Ika, S. R., & Mohd Ghazali, N. A. (2012). Audit committee effectiveness and timeliness of reporting: Indonesian evidence. *Managerial Auditing Journal*, 27(4), 403–424. <https://doi.org/10.1108/02686901211217996>
- Jao, R., & Pebriyanti Crismayani, F. (2018). Pengaruh Mekanisme Corporate Governance terhadap Audit Delay. In *Bidang Ilmu Administrasi*. Universitas Atma Jaya.
- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Joy, J., & Fachriyah, N. (2018). Pengaruh Efektifitas Komite Audit Terhadap Audit Report Lag. Malang
- Junaida, U., Hashim, B., Binti, R., & Rahman, A. (2011). *Audit Report Lag and the Effectiveness of Audit Committee Among Malaysian Listed Companies*. <http://www.eurojournals.com50>
- 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>
- Kamardin, H., & Haron, H. (2011). Internal corporate governance and board performance in monitoring roles. *Journal of Financial Reporting and Accounting*, 9(2), 119–140. <https://doi.org/10.1108/19852511111173095>
- Kirk, D. J. 2000. Experience with the Public Oversight Board and corporate audit committees. *Accounting Horizons*, 14(1), 103-111.
- Khoufi, N., & Khoufi, W. (2018). An empirical examination of the determinants of audit report delay in France. *Managerial Auditing Journal*, 33(8–9), 700–714. <https://doi.org/10.1108/MAJ-02-2017-1518>
- Lajmi, A., & Yab, M. (2021). The impact of internal corporate governance mechanisms on audit report lag: evidence from Tunisian listed companies. *EuroMed Journal of Business*. <https://doi.org/10.1108/EMJB-05-2021-0070>

- Lei, A.C.H. and Song, F.M. (2004), “*Corporate governance and firm valuation in Hong Kong*”, unpublished research, Faculty of Business and Economics, The University of Hong Kong, Hong Kong.
- Lemmon, M. L., & Lins, K. v. (2003). Ownership Structure, Corporate Governance, and Firm Value: Evidence from the East Asian Financial Crisis. In *THE JOURNAL OF FINANCE: Vol. LVIII* (Issue 4).
- Lidyah, R., Amir, A., Yacob, S., & Rahayu, S. (2019). The Effect Of Board Of Director, Board Of Commissioner And AUDIT Committee On Value Of Firm To Islamic Social Reporting As A Mediating Variable. *Journal of Business Studies and Management Review (JBSMR)*, 2(2).
- Lipton, M., & Lorsch, J. W. (1992). A Modest Proposal for Improved Corporate Governance. In *Source: The Business Lawyer* (Vol. 48, Issue 1).
- Maestrini, V., Luzzini, D., Caniato, F., & Ronchi, S. (2018). Effects of monitoring and incentives on supplier performance: An agency theory perspective. *International Journal of Production Economics*, 203, 322–332. <https://doi.org/10.1016/j.ijpe.2018.07.008>
- Mohd Saleh, N., Mohd Iskandar, T., & Mohid Rahmat, M. (2007). Audit committee characteristics and earnings management: Evidence from Malaysia. *Asian Review of Accounting*, 15(2), 147–163. <https://doi.org/10.1108/13217340710823369>
- Nehme, R., Assaker, G., & Khalife, R. (2015). Dynamics of Audit Lag - Board Of Directors and Audit Committees Effect. *Corporate Ownership & Control*, 12(3). www.virtusinterpress.org
- Nelson, S. P., & Shukeri, S. N. (2011). Corporate governance and audit report timeliness: Evidence from Malaysia. *Research in Accounting in Emerging Economies*, 11(1), 109–127. [https://doi.org/10.1108/S1479-3563\(2011\)0000011010](https://doi.org/10.1108/S1479-3563(2011)0000011010)
- Nguyen, T. N. L., & Nguyen, V. C. (2020). The determinants of profitability in listed enterprises: A study from vietnamese stock exchange. *Journal of Asian Finance, Economics and Business*, 7(1), 47–58. <https://doi.org/10.13106/jafeb.2020.vol7.no1.47>
- Nurahman, A. (2017). *Pengaruh Profitabilitas, Solvabilitas, Ukuran Perusahaan, dan Ukuran KAP terhadap Audit Delay*. VI(Universitas Negeri Yogyakarta), 108–124.
- Ogoun, S., Edoumiekumo, A., & Nkak, P. (2020). *Audit Committee Attributes and Audit Report Lag of Quoted Industrial Companies in Nigeria* (Vol. 22).No. 5, pp. 1-9

- Prasetyo, A. B. (2021). *Pengaruh Good Corporate Governance terhadap Audit Report Lag pada Perusahaan Otomotif yang Terdaftar di Bursa Efek Indonesia*.
- Raab, M. S. (1987). Detecting and Preventing Financial Statement Fraud: The Roles of the Reporting Company and the Independent Auditor. In *Source: Yale Law & Policy Review* (Vol. 5, Issue 2).
- Raweh, N. A. M., Kamardin, H., & Malik, M. (2019). Audit Committee Characteristics and Audit Report Lag: Evidence From Oman. *International Journal of Accounting and Financial Reporting*, 9(1), 152. <https://doi.org/10.5296/ijafr.v9i1.14170>
- Rusmin, R., & Evans, J. (2017). Audit quality and audit report lag: Case of Indonesian listed companies. *Asian Review of Accounting*, 25(2), 191–210. <https://doi.org/10.1108/ARA-06-2015-0062>
- Sari, W. O. I. S. (2021). *Pengaruh Dewan Komisaris terhadap Audit report lag dengan Kompleksitas Audit sebagai Pemoderasi*.
- Sekaran, Um dan Roger Bougie, (2017), *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian*, Edisi 6, Buku 1, Cetakan Kedua, Salemba Empat, Jakarta Selatan 12610.
- Shalit, S. S., & Sankar, U. (1977). The Measurement of Firm Size. In *Source: The Review of Economics and Statistics* (Vol. 59, Issue 3). The MIT Press.
- Sultana, N., Singh, H., & van der Zahn, J. L. W. M. (2015). Audit Committee Characteristics and Audit Report Lag. *International Journal of Auditing*, 19(2), 72–87. <https://doi.org/10.1111/ijau.12033>
- Wandrianto, R., Anugerah, R., Nurmayanti, P., Akuntansi, J., Ekonomi dan Bisnis, F., & Riau, U. (2021). Karakteristik Komite Audit Dan Audit Report Lag: Studi Empiris Di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 9(2), 325–336. <https://doi.org/10.17509/jrak.v9i2.29607>
- Wedi, R., Kusumah, R., & Manurung, D. T. H. (2017). Pentingkah Good Corporate Governance Bagi Audit Report Lag. *Jurnal Akuntansi Multiparadigma JAMAL*, 8. <https://doi.org/10.18202/jamal.2017.04.7047>
- Wu, J., Habib, A., & Weil, S. (2012). Audit Committee Effectiveness: A Synthesis of the Audit Committee Literature. In *Corporate Board: Role, Duties & Composition* (Vol. 8, Issue 1).