

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>
- Abdullatif, M., Alzebdieh, R., & Ballour, S. (2023b). The effect of key audit matters on the audit report lag: evidence from Jordan. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-07-2022-0245>
- Ade Nadira Sunersa, Rina Br Bukit, & Isfenti Sadalia. (2022). *The Effect of Auditor Switching, Audit Tenure, Audit Firm Size, Profitability, Business Risk, and Operational Complexity on Audit Report Lag with the Committee Audit as a Moderating Variable*.
- Afenya, M. S., Kwarteng, W., Arthur, B., & Kyeremeh, G. (2022). The Impact of Audit Committee Characteristics on Audit Report Time Lag: Evidence From Ghana. *Research Journal of Finance and Accounting*. <https://doi.org/10.7176/rjfa/13-4-01>
- Al-Qublani, A. A. M., Kamardin, H., & Shafie, R. (2020). Audit committee chair attributes and audit report lag in an emerging market. *International Journal of Financial Research*, 11(4), 475–492. <https://doi.org/10.5430/ijfr.v11n4p475>
- 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>
- Aprilia, R., & Cahyonowati, N. (2022). FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY. *DIPONEGORO JOURNAL OF ACCOUNTING*, 11(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Baatwah, S. R., Almoataz, E. S., Omer, W. K., & Aljaaidi, K. S. (2024). 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>
- Bepari, M. K., Nahar, S., Mollik, A. T., & Azim, M. I. (2024). Content characteristics of key audit matters reported by auditors in Bangladesh and their implications for audit quality. *Journal of Accounting in Emerging Economies*, 14(4), 855–885. <https://doi.org/10.1108/JAEE-12-2022-0344>
- Budiasih, I. G. A. N., & Saputri, P. D. A. (2014). *Corporate Governance dan Financial Distress Pada Kecepatan Publikasi Laporan Keuangan*.

- Choi, S., Choi, Y. S., Gul, F. A., & Lee, W. J. (2015). The impact of mandatory versus voluntary auditor switches on stock liquidity: Some Korean evidence. *British Accounting Review*, 47(1), 100–116. <https://doi.org/10.1016/j.bar.2014.08.001>
- Christensen, B. E., Glover, S. M., & Wood, D. A. (2013). Extreme estimation uncertainty and audit assurance. *Current Issues in Auditing*, 7(1), 36–42. <https://doi.org/10.2308/ciia-50447>
- Cığır, A., Kınay, B., & Ocak, M. (2025). Further evidence regarding the effect of KAMs on audit report lag. *PLoS ONE*, 20(3 March). <https://doi.org/10.1371/journal.pone.0320183>
- Dao, M., & Pham, T. (2014). Audit tenure, auditor specialization and audit report lag. *Managerial Auditing Journal*, 29(6), 490–512. <https://doi.org/10.1108/MAJ-07-2013-0906>
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2–3), 275–326. <https://doi.org/10.1016/j.jacceco.2014.09.002>
- Dyer, J. C., & Mchugh, A. J. (1975). The Timeliness of the Australian Annual Report. In *Source: Journal of Accounting Research* (Vol. 13, Issue 2).
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. *The Academy of Management Review*, 14(1), 57–74. <https://doi.org/10.2307/258191>
- Fatin, R. S. (2024). *PENGARUH IMPLEMENTASI KEY AUDIT MATTERS (KAM) TERHADAP KUALITAS AUDIT*.
- Ghosh, A., & Tang, C. (n.d.). *Auditor Resignation and Risk Factors*. <http://ssrn.com/abstract=2579150> Electronic copy available at: <https://ssrn.com/abstract=2579150> Electronic copy available at: <http://ssrn.com/>
- Ghozali, I. (2021). *APLIKASI ANALISIS MULTIVARIATE Dengan Program IBM SPSS 26*.
- Gul, F. A., Wu, D., & Yang, Z. (2011). *Do Individual Auditors Affect Audit Quality? Evidence from Archival Data*. <http://ssrn.com/abstract=1888424> Electronic copy available at: <https://ssrn.com/abstract=1888424> Electronic copy available at: <http://ssrn.com/abstract=1888424>

- Gutierrez, E., Minutti-Meza, M., Tatum, K. W., Vulcheva, M., Czerney, K., Bianchi, P., Krupa, J., Mason, S., Pawlewicz, R., Phillips, M., Pownall, G., Ramnath, S., Schroeder, J., & Willenborg, M. (2016). *Consequences of adopting an expanded auditor's report in the United Kingdom*.
- 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.intaccaudtax.2010.12.004>
- Harahap, S. S. (2005). *Teori akuntansi*. Raja Grafindo Persada.
- Hossain, M. A. (1998a). *An Examination of Audit Delay: Evidence from Pakistan*. <https://www.researchgate.net/publication/242571032>
- Hossain, M. A. (1998b). *An Examination of Audit Delay: Evidence from Pakistan*. <https://www.researchgate.net/publication/242571032>
- Ilham Hartono Putro, & Drs. Agus Endro Suwarno, M. S. i. (2017). *PENGARUH UKURAN PERUSAHAAN, REPUTASI KAP, PROFITABILITAS DAN LEVERAGE TERHADAP AUDIT DELAY*.
- Ishaq, M. A. (2016a). *Effects of Board Size, Board Committees Characteristics and Audit Quality on Audit Report Lags*. 810–818. <https://doi.org/10.15405/epsbs.2016.08.114>
- Ishaq, M. A. (2016b). *Effects of Board Size, Board Committees Characteristics and Audit Quality on Audit Report Lags*. 810–818. <https://doi.org/10.15405/epsbs.2016.08.114>
- Jannah, F. Y. (2018). *AUDITOR SWITCHING, PROFITABILITAS DAN FINANCIAL DISTRESS TERHADAP AUDIT DELAY DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERATING (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2014-2017)*.
- 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 EFEKTIVITAS KOMITE AUDIT TERHADAP AUDIT REPORT LAG*.
- Juanita, G., & Satwiko, R. (2012). *PENGARUH UKURAN KANTOR AKUNTAN PUBLIK, KEPEMILIKAN, LABA RUGI, PROFITABILITAS DAN SOLVABILITAS TERHADAP AUDIT REPORT LAG*.

- Juwita, R., Sutrisno T, S., & Hariadi, B. (2020). Influence of audit committee and internal audit on audit report lag. *International Journal of Research in Business and Social Science* (2147- 4478), 9(1), 137–142. <https://doi.org/10.20525/ijrbs.v9i1.593>
- Khoirun Nisa, A., & Hidayat, S. (2024). *Pengaruh Pergantian Auditor, Profitabilitas, Dan Leverage Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Variabel Moderasi The Influence of Auditor Changes, Profitability, and Leverage on Audit Delay with Firm Size as a Moderating Variable*. <https://doi.org/10.34001/jra.v8i2.929>
- Knechel, W. R., Krishnan, G. V, Pevzner Assistant, M., Shefchik, L., & Velury, U. (2012). *Audit Quality: Insights from the Academic Literature*.
- Knechel, W. R., & Payne, J. L. (2001). Additional Evidence Additional Evidence o o Audit Report Lag Audit Report Lag. In *AUDITING: AUDITING: A Journal A Journal o o Practice Practice Theory Theory* (Vol. 20, Issue 1).
- Lauren C, R., Joseph V, C., Chan, L., Terry L, N., & Robert, J. (2019). *Impact of Auditor Report Changes on Financial Reporting Quality and Audit Costs: Evidence from the United Kingdom*.
- Lee, H. Y., & Jahng, G. J. (2008). Determinants of audit report lag: Evidence from Korea - An examination of auditor-related factors. *Journal of Applied Business Research*, 24(2), 27–44. <https://doi.org/10.19030/jabr.v24i2.1352>
- Lianto, N., & Kusuma, B. H. (2010). *FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP AUDIT REPORT LAG* (Vol. 12, Issue 2).
- Maranjory, M., & Tajani, M. K. (2022). Big Data and Computing Visions Audit Committee Characteristics and Audit Report Lag: Evidence from the Iran. *Big. Data. Comp. Vis*, 2(1), 49–60. <https://doi.org/10.22105/bdcv.2022.331039.1047>
- Margaretha, C., & Suhartono, S. (2016). *KEMAMPUAN UKURAN PERUSAHAAN MEMODERASI DETERMINAN AUDIT DELAY*.
- Nguyen, L. A., & Kend, M. (2021a). The perceived impact of the KAM reforms on audit reports, audit quality and auditor work practices: stakeholders' perspectives. *Managerial Auditing Journal*, 36(3), 437–462. <https://doi.org/10.1108/MAJ-10-2019-2445>
- Nguyen, L. A., & Kend, M. (2021b). The perceived impact of the KAM reforms on audit reports, audit quality and auditor work practices: stakeholders' perspectives. *Managerial Auditing Journal*, 36(3), 437–462. <https://doi.org/10.1108/MAJ-10-2019-2445>

- Novia Nugraheni, D., & Kencana Putri, A. (2020). *Pengaruh Reputasi Auditor dan Rasio Dana Pemerintah terhadap Audit Delay dengan Ukuran Perguruan Tinggi Sebagai Variabel Moderasi*. 8(2), 171–180.
- Okoba, D. (2024). *AUDIT COMMITTEE CHARACTERISTICS AND AUDIT REPORT LAG OF LISTED BREWERIES IN NIGERIA*. <https://www.researchgate.net/publication/385502486>
- Praptika, P. Y. H., & Rasmini, N. K. (2016). *PENGARUH AUDIT TENURE, PERGANTIAN AUDITOR DAN FINANCIAL DISTRESS PADA AUDIT DELAY PADA PERUSAHAAN CONSUMER GOODS*.
- 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>
- Rahman, S. U., Chen, S. S., Al-Faryan, M. A. S., Ahmad, I., Hussain, R. Y., & Saud, S. (2023). Audit services and financial reporting quality: The role of accounting expertise auditors. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2022.2164142>
- Rajabalizadeh, J. (2024). Corporate culture's influence on the transparency of financial reporting in Iran: an in-depth analysis of readability and tone. *Journal of Applied Accounting Research*. <https://doi.org/10.1108/JAAR-02-2024-0074>
- 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>
- Santoso, F. K. (2012). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY PADA PERUSAHAAN DI SEKTOR KEUANGAN* (Vol. 1, Issue 2).
- Scott, W. R. (2015). *Financial accounting theory. 7th edition. Canada Inc: Pearson Education*.
- Shanti, Y. K., & Kusumawardhany, S. S. (2023). Pengaruh Komisaris Independen Dan Ukuran Kap Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Pemoderasi. *Jurnal Widya*, 4(1), 1–23. <https://jurnal.amikwidyaloka.ac.id/index.php/awl>
- Sirois, L.-P., Bédard, J., & Bera, P. (2017). *The Informational Value of Key Audit Matters in the Auditor's Report: Evidence from an Eye-tracking*. <https://ssrn.com/abstract=2469905> Electronic copy available at: <https://ssrn.com/abstract=2469905> Electronic copy available at: <https://ssrn.com/abstract=2469905> Electronic copy available at: <https://ssrn.com/abstract=2469905>

- 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 and Bayesian regression models. *Asian Journal of Economics and Banking*. <https://doi.org/10.1108/AJEB-04-2024-0043>
- Sri Wahyuni, Z., & Zubir, Z. (2023). *THE EFFECT OF AUDITOR SWITCHING AND PROFITABILITY ON AUDIT REPORT LAG WITH THE AUDIT COMMITTEE AS A MODERATING VARIABLE*.
- Syukri Hadi, & Jessica Silviani Gharniscia. (2023). PENGARUH UKURAN PERUSAHAAN, REPUTASI KAP, FEE AUDIT, AUDITOR SWITCHING TERHADAP AUDIT DELAY (STUDI KASUS PADA PERUSAHAAN HOTEL, RESTORAN DI BURSA EFEK INDONESIA TAHUN 2016-2021). *Kurs : Jurnal Akuntansi, Kewirausahaan Dan Bisnis*, 8(2). <https://doi.org/10.35145/kurs.v8i2.4002>
- Tanyi, P., Raghunandan, K., & Barua, A. (2010). *Audit Report Lags after Voluntary and Involuntary Auditor Change*. <http://ssrn.com/abstract=1806345>Electronic copy available at: <http://ssrn.com/abstract=1806345>
- Tiono, I., & JogiC, Y. (2013). *Faktor-Faktor yang Mempengaruhi Audit Report Lag di Bursa Efek Indonesia*. www.idx.com.
- Tri Widyastuti, & Zulaikha. (2022). *PENGARUH PROFITABILITAS, SOLVABILITAS, UKURAN PERUSAHAAN, OPINI AUDIT DAN UKURAN KANTOR AKUNTAN PUBLIK TERHADAP AUDIT DELAY (Kajian pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2016-2019)*.
- Uthama, G. O. B., & Juliarsa, G. (2016). *PERGANTIAN AUDITOR SEBAGAI PEMODERASI PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, LEVERAGE PADA AUDIT DELAY*.
- Vebriani, D. (2022). *PENGARUH PROFITABILITAS, OPINI AUDITOR, DAN REPUTASI KAP TERHADAP AUDIT DELAY DENGAN UKURAN PERUSAHAAN SEBAGAI VARIABEL MODERASI*.
- Watts, R. L., Zimmerman, J. L., Brckley, J., Christie Linda DeAngelo, A., Hagerman P Kothari Richard Leftwich, R. S., Lys Clifford Smith, T., Warner, J., & Whittred, G. (1990). Positive Accounting Theory: A Ten Year Perspective. In *THE ACCOUNTING REVIEW* (Vol. 65, Issue 1).

Widyastuti, M. T., & Astika, I. B. P. (2017). *PENGARUH UKURAN PERUSAHAAN, KOMPLEKSITAS OPERASI PERUSAHAAN DAN JENIS INDUSTRI TERHADAP AUDIT DELAY.*

