

DAFTAR PUSTAKA

- Adela, A., & Badera, I. D. N. (2022). The Influence of Company Size, Profitability, Auditor's Opinion, and Reputation of Public Accounting Firm on Audit Delay. *European Journal of Business and Management Research*, 7(4), 87–92. <https://doi.org/10.24018/ejbmr.2022.7.4.1354>
- Al Lawati, H., & Sanad, Z. (2023). *Ownership Concentration and Audit Actions*. <https://doi.org/10.3390/admsci>
- Alvianti, Moertono, Rusmin, & Astami. (2021). Kepemilikan Keluarga, Tata Kelola Perusahaan, dan Audit Report Lag. *Jurnal Akuntansi*. <https://doi.org/10.24843/EJA.2021,v31,i11,p04>
- Anafi, E. R., & Windyastuti, W. (2024). The Influence of Profitability, Liquidity, and Chief Executive Officer Gender on the Timeliness of Financial Reporting. *Journal of Economics, Finance And Management Studies*, 07(07). <https://doi.org/10.47191/jefms/v7-i7-47>
- Angkasali, & Dewi. (2022). Faktor-Faktor yang Memengaruhi Ketepatan Waktu Pelaporan Keuangan. In *Jurnal Multiparadigma Akuntansi* (Issue 3).
- Asiriwa, 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. <https://doi.org/10.5430/ijfr.v12n4p191>
- Astami, E., Pramono, A. J., Rusmin, R., Cahaya, F. R., & Soobaroyen, T. (2024). Do family ownership and supervisory board characteristics influence audit report lag? A view from a two-tier board context. *Journal of International Accounting, Auditing and Taxation*, 56. <https://doi.org/10.1016/j.intaccudtax.2024.100638>
- Astini, N. K. A., & Wahyuni, M. A. (2024). Pengaruh Profitabilitas, Ukuran KAP, Dan Kompleksitas Operasi Terhadap Ketepatan Waktu Pelaporan Keuangan. *Jurnal Akuntansi Profensi*, 15. <https://doi.org/http://dx.doi.org/10.23887/jippg.v3i2>
- Azhari, F., & Nuryatno, M. (2020). Peran Opini Audit Sebagai Pemoderasi Pengaruh Profitabilitas, Ukuran Perusahaan, Kepemilikan Institusional, dan Komite Audit Terhadap Ketepatan Waktu Pelaporan Keuangan. *Jurnal Magister Akuntansi Trisakti*, 7(1), 61–84. <https://doi.org/10.25105/jmat.v7i1.6337>
- Baatwah, S. R., Salleh, Z., & Ahmad, N. (2015). Corporate governance mechanisms and audit report timeliness: Empirical evidence from Oman. *International Journal of Accounting, Auditing and Performance Evaluation*, 11(3–4), 312–337. <https://doi.org/10.1504/IJAAPE.2015.071580>
- Bandura, A. (1982). Self-efficacy mechanism in human agency. *American Psychologist*.
- Bem, S. L. (1981). Gender schema theory: A cognitive account of sex typing. *Psychological Review*.
- 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>

- 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)
- Ezat, A., & El-Masry, A. (2008). The impact of corporate governance on the timeliness of corporate internet reporting by Egyptian listed companies. *Managerial Finance*, 34(12), 848–867. <https://doi.org/10.1108/03074350810915815>
- Fairuzzaman, Dwina Meila Azizah, & Yuni Anggraeni. (2022). Fairuzzaman et al. (2022). *Jurnal Akuntansi, Keuangan, dan Pajak (JAKPI)*, 2.
- Farhan, M., Mansur, F., & Erwati, M. (2022). Pengaruh Ukuran Komite Audit, Frekuensi Rapat Komite Audit dan Chief Executive Officer (CEO) Gender Terhadap Ketepatan Waktu Pelaporan Keuangan. *Jambi Accounting Review (JAR)*, 3(3). <https://online-journal.unja.ac.id/JAR/>
- Fitri Yani. (2021). Pengaruh CEO Duality, Financial Distress, Audit Delay Dan Ukuran Perusahaan Terhadap Ketepatanwaktuan (Timeliness) Pelaporan Keuangan. *SINTAMA : Jurnal Sistem Informasi, Akuntansi Dan Manajemen*, 1. <https://doi.org/https://jurnal.adai.or.id/index.php/sintamai/article/view/152>
- Francis, B., Hasan, I., & Wu, Q. (2013). *The benefits of conservative accounting to shareholders: Evidence from the financial crisis*.
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.
- García-Meca, E., & Santana-Martín, D. J. (2023). Board gender diversity and performance in family firms: exploring the faultline of family ties. *Review of Managerial Science*, 17(5), 1559–1594. <https://doi.org/10.1007/s11846-022-00563-3>
- Ghozali, I. (2021). *Aplikasi analisis multivariate dengan program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Gul, F. A., Simon, Y. K. F., & Jaggi, B. (2007). Earnings Quality: Some Evidence on the Role of Auditor Tenure and Auditors Industry Expertise. In *Journal of Contemporary Accounting and Economics Symposium*. <http://ssrn.com/abstract=1353866> Electronic copy available at: <https://ssrn.com/abstract=1353866> Electronic copy available at: <http://ssrn.com/abstract=1353866>
- Harjoto, M. A., Laksmana, I., & Lee, R. (2015). The impact of demographic characteristics of CEOs and directors on audit fees and audit delay. *Managerial Auditing Journal*, 30(8–9), 963–997. <https://doi.org/10.1108/MAJ-01-2015-1147>
- Ibadin, Famous Izedonmi, & Peter Okoeguale Ibadin. (2012). The Association Between Selected Corporate Governance Attributes, Company Attributes and Timeliness of Financial Reporting in Nigeria. In *Research Journal of Finance and Accounting* www.iiste.org ISSN (Vol. 3, Issue 9). Online. www.iiste.org
- Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

- Kaafah, N. S., Mardi, & Handarini, D. (2024). Company Characteristics Influence Audit Report Lag: Moderating Role Auditor's Reputation. *Jurnal Pendidikan Ekonomi, Perkantoran, Dan Akuntansi*, 5(2), 435–445.
- Kalanjati, D. S., Putra, R. G. A., & Anam, M. K. (2024). Audit Partner Gender, Gender Diversity in The Board and Audit Report Lag. *Jurnal Akuntansi Dan Bisnis*, 24.
- Kenny, Jerry Albert Leo, Jhon Lismart Benget. P., & Magdalena Judika Br Siringoringo. (2025). Pengaruh Audit Fee, Ukuran KAP, Rotasi Audit, Komite Audit dan Audit Delay Terhadap Kualitas Audit Pada Perusahaan Sektor Asuransi yang Tercatat di BEI Periode 2018-2022. *JIMEA : Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*.
- Khayati, I. N., & Achyani, F. (2024). Pengaruh Konvergensi IFRS dan Kompleksitas Operasi Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan Pada Perusahaan Food and Beverage di Indonesia. *Economics and Digital Business Review*, 5. www.idx.co.id
- Khuong, N. V., & Vy, N. T. X. (2017). CEO Characteristics and Timeliness of Financial Reporting of Vietnamese Listed Companies. *VNU Journal of Science: Economics and Business*.
- Komang Mita Abdina Sari, N., & Sujana, E. (2021). Pengaruh Reputasi KAP, Opini Audit, Profitabilitas, dan Kompleksitas Operasi Perusahaan Terhadap Audit Delay (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2015-2017). *Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pendidikan Ganesha*, 12, 2614–1930. www.liputan6.com,
- Lourenço, I. C., Branco, M. C., & Curto, J. D. (2018). Timely reporting and family ownership: the Portuguese case. *Meditari Accountancy Research*, 26(1), 170–192. <https://doi.org/10.1108/MEDAR-05-2016-0058>
- Luo, Y., Professor Ted Rogers, A., Malsch, B., R Smith, S. J., Carlson, A., Hoang, K., Lambert, T., Maksymov, E., Tran Nguyen, K., Pimentel, E., Salterio, S., Wick, S., & Wilson, T. (2022). *Re-Examining Auditability through Auditors' Responses to COVID-19: Roles and Limitations of Improvisation on Production of Auditing Knowledge*.
- Majid, E. lia. (2022). Pengaruh Profitabilitas, Ukuran Perusahaan, Kepemilikan Manajerial, Kompleksitas Operasi, dan Leverage Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan (Studi Empiris Pada Perusahaan Manufaktur Sektor Industri Konsumsi Yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022). *E-Qien Jurnal Ekonomi Dan Bisnis*, 9, 170–183.
- Meckfessel, M. D. M. & D. S., & Sellers, D. (2017). The impact of Big 4 consulting on audit reporting lag and restatements. *Emerald Group Publishing Limited*, 32, 19–49.
- Ocak, M., & Ozden, A. (2018). Signing Auditor-Specific Characteristics And Audit Report Lag: A Research From Turkey. *The Journal of Applied Business Research*, 34(2). <https://ssrn.com/abstract=2998842>

- Oussii, T., & Taktak, B. (2018). The Impact of Internal Audit Function Characteristics on Internal Control Quality. *Managerial Auditing Journal*, 450–469.
- Ovia Anisa Az-zukhruf. (2023). Pengaruh Komite Audit, Kepemilikan Institusional, dan Kompleksitas Operasi Perusahaan Terhadap Tingkat Audit Report Lag dengan Reputasi KAP Sebagai Variabel Moderasi. *Jurnal Riset Akuntansi Tirtayasa*. www.idx.co.id.
- Prencipe, A. ., Markarian, G., & Pozza, L. (2008). *arnings management in family firms: Evidence from R&D cost capitalization in Italy*.
- Rohman Taufiq, A., Murwani, J., Sriyani, N., Chapuzet, A. C., & Widura, W. (2025). The Auditor Change, Audit Opinion, and Corporate Governance to Reduce Audit Delay: Does Public Accounting Firm Reputation Matter? *AKRUAL: Jurnal Akuntansi*, 16(2), 2085–9643. <https://doi.org/10.26740/jaj.v16n2.p150-163>
- Saragih, J. L., & Gultom, S. J. (2021). Faktor-Faktor Yang Mempengaruhi Ketepatan Waktu Pelaporan Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2017. *JRAK*. <https://doi.org/10.54367/jrak.v7i2.1393>
- Sihombing, T. (2021). Pengaruh Audit Opinion, Audit Tenure, dan Profitabilitas Terhadap Audit Delay Dengan Reputasi Kantor Akuntan Publik (KAP) Sebagai Variabel Moderasi. *Jurukunman*, 14.
- Singh, H., Sultana, N., Islam, A., & Singh, A. (2022). Busy auditors, financial reporting timeliness and quality. *British Accounting Review*, 54(3). <https://doi.org/10.1016/j.bar.2022.101080>
- Sugiyono. (2016). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.
- Sujarwo. (2019). Pengaruh Audit Delay, Reputasi, dan Kompleksitas Operasi Terhadap Timeliness Pelaporan Keuangan Perusahaan Pertambangan Tahun 2012-2016. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*. <https://doi.org/10.5281/zenodo.3269392>
- Sulimany, H. G. H. (2023). Ownership structure and audit report lag of Saudi listed firms: A dynamic panel analysis. *Cogent Business and Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2229105>
- Sunarto, S., Ajiramdhani, I., & Oktaviani, R. M. (2021). *Profitability, Liquidity, Size, Reputation of Public Accounting and Timeliness Reporting Financial Statement: An Analysis of Manufacturing Company Overview in Indonesia*. www.idx.co.idin
- Tanulia, S., & Osesoga, M. S. (2022). Factors Affecting The Timeliness of Financial Statement Submission. *Jurnal Akuntansi Kontemporer*, 14(1), 18–25. <https://doi.org/10.33508/jako.v14i1.3022>
- Thinh, T. Q., Tuan, D. A., & Danh, L. C. (2022). Testing the influence of factors on the timeliness of financial reporting- Empirical evidence of Vietnamese listed enterprises. *Investment Management and Financial Innovations*, 19(4), 285–293. [https://doi.org/10.21511/imfi.19\(4\).2022.23](https://doi.org/10.21511/imfi.19(4).2022.23)
- Triyanto, D. N., Farida, A. L., & Permata, N. (2023). Effect of Management Ownership, Industry Auditor Specialization, Audit Complexity and Auditor

- Switching on Timeliness of Financial Reporting. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 7(2), 302–316. <https://doi.org/10.36555/jasa.v7i2.2269>
- Uyioghosa, O., & Otivbo, F. (2019). CEO Attributes and Timeliness of Financial Reporting. *Accounting & Taxation Review*, 3(3). <http://www.atreview.org>
- 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>
- Willius, & Widyastuti. (2022). Analisis Kepemilikan Keluarga dan Hutang Terhadap Kebijakan Dividen dalam Perusahaan Keluarga. In *Jurnal Riset Akuntansi dan Keuangan Dewantara* (Vol. 5). <https://ejournal.stiedewantara.ac.id/index.php/JAD/article/view/957>
- Yu Liu, Zuobao Wei, & Feixue Xie. (2014). Do women directors improve firm performance in China? *Journal of Corporate Finance*, 28, 169–184.

