

DAFTAR PUSTAKA

- Andrianingsih, A., & Prasetyo, A. B. (2023). Pengaruh Keahlian Keuangan Komite Audit Dan Manajemen Laba Terhadap Audit Report Lag. *Diponegoro Journal of Accounting*, 12(1). Retrieved from <https://ejournal3.undip.ac.id/index.php/accounting/article/view/37463>
- Abdillah, W., & Hartono, J. (2015). *Partial Least Square (PLS)*. Penerbit Andi.
- 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>
- Abernathy, J. L., Kubick, T. R., & Masli, A. (2018). Evidence on the relation between managerial ability and financial reporting timeliness. *International Journal of Auditing*, 22(2), 185–196. <https://doi.org/10.1111/ijau.12112>
- Aifuwa, H. O., Musa, S., & Gold, N. O. (2020). Audit Committee Attributes and Timeliness of Corporate Financial Reporting in Nigeria. *Accounting and Finance*, 2(88), 114–124. [https://doi.org/10.33146/2307-9878-2020-2\(88\)-114-124](https://doi.org/10.33146/2307-9878-2020-2(88)-114-124)
- Al-Hadrami, A. H., Rafiki, A., Sarea, A., & Nasution, M. D. T. P. (2020). Is the investment decision affected by the independence and competence of the audit committee? A comparative study between Bahrain and Indonesia. *Journal of Investment Compliance*, 21(1), 29–48. <https://doi.org/10.1108/joic-05-2020-0005>
- Amrizal, A., & Damayanti, F. (2022). Faktor-Faktor Yang Mempengaruhi Audit Report Lag Serta Dampaknya Terhadap Trading Volume Activity. *Jurnal Wahana Akuntansi*, 17(2), 124–138. <https://doi.org/10.21009/wahana.17.021>
- Azis, M. R., & Susilowati, E. (2021). 3429-10539-1-Pb. *Edunomika*, 05(02), 1321–1329.
- Balqis, A. S., & NR, E. (2023). Pengaruh Reputasi Auditor, Investment Opportunities Set dan Kompleksitas Operasi Perusahaan Terhadap Audit Report Lag. *Jurnal Eksplorasi Akuntansi*, 5(2), 553–565. <https://doi.org/10.24036/jea.v5i2.688>

- Bhuiyan, M. B. U., & D'Costa, M. (2020). Audit committee ownership and audit report lag: evidence from Australia. *International Journal of Accounting and Information Management*, 28(1), 96–125. <https://doi.org/10.1108/IJAIM-09-2018-0107>
- 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>
- Chandra, B., & Kellin, K. (2020). Analisis Pengaruh Karakteristik Komite Audit Terhadap Keterlambatan Audit Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Journal of Applied Managerial Accounting*, 4(2), 186–207. <https://doi.org/10.30871/jama.v4i2.2006>
- Desiana, D., & Dermawan, W. D. (2020). Pengaruh Ukuran Perusahaan Dan Profitabilitas Terhadap Audit Report Lag. *Jurnal Akuntansi*, 15(1), 36–43. <https://doi.org/10.37058/jak.v15i1.1436>
- Djuminah, D., & Wijayanto, A. (2022). Karakteristik Komite Audit dan Audit Report Lag (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2020). *Jurnal Akuntansi Dan Bisnis*, 22(2), 320–334. <https://doi.org/10.20961/jab.v22i2.846>
- Dura, J. (2017). Pengaruh Profitabilitas, Likuiditas, Solvabilitas Dan Ukuran Perusahaan Terhadap Audit Report Lag Pada Perusahaan Wholesale Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 1(11), 64–70. <https://doi.org/10.51713/jarac.v4i1.71>
- Dzulkifli, D., & Dewayanto, T. (2022). Pengaruh Dewan Komisaris Independen, Ukuran Komite Audit, Keahlian Audit, Rapat Komite Audit, Rapat Dewan Pengawas Syariah Terhadap Audit Report LAG (Studi Empiris Pada Perbankan Syariah Yang Terdaftar di OJK Tahun 2016-2020). *Diponegoro Journal of Accounting*, 11(2), 1–11.
- Erasmus Mbobo, M., & Otu Umoren, A. (2016). The Influence Of Audit Committee Attributes On The Quality Of Financial Reporting Evidence From Nigerian Banks. In *International Journal of Economics, Commerce and Management United Kingdom: Vol. IV*. <http://ijecm.co.uk/>
- 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.

- Fajriani, I. N., Widyaningsih, A., & Heryana, T. (2022). Literatur Review: Pengaruh Opini Auditor, Komite Audit, Serta Dewan Komisaris Independen Dalam Mempengaruhi Audit Report Lag. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 7(2), 265–176. <https://doi.org/10.38043/jiab.v7i2.3837>
- Fakri, I., & Taqwa, S. (2019). Pengaruh Karakteristik Komite Audit Terhadap Audit Report Lag (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017). *Jurnal Eksplorasi Akuntansi*, 1(3), 995–1012. <http://jea.ppp.unp.ac.id/index.php/jea/issue/view/9>
- Fujianti, L., & Satria, I. (2020). Firm size, profitability, leverage as determinants of audit report lag: Evidence from Indonesia. *International Journal of Financial Research*, 11(2). <https://doi.org/10.5430/ijfr.v11n2p61>
- Hassan, Y. M. (2016). Determinants of audit report lag: evidence from Palestine. *Journal of Accounting in Emerging Economies*, 6(1), 13–32. <https://doi.org/10.1108/JAEE-05-2013-0024>
- Jensen, C. M., & Meckling, H. W. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Journal of Financial Economics*, 3, 305–360. <https://doi.org/10.1177/0018726718812602>
- Junaidda, 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>
- Kadek, N., Arista, S., Luh, N., Novitasari, G., Luh, N., Widhiastuti, P., Denpasar, U. M., Denpasar, U. M., & Denpasar, U. M. (2022). *Audit Delay Pada Perusahaan Manufaktur Di Bursa Efek Indoneisa Ni Kadek Sri Arista 1) ; Ni Luh Gde Novitasari 2) ; Ni Luh Putu Widhiastuti 3)*. 20(3), 267–278.
- Kusumah, R. W. R., & Manurung, D. (2017). Pentingkah Good Corporate

- Governance bagi Audit Report Lag? *Jurnal Akuntansi Multiparadigma*, 204, 137–148. <https://doi.org/10.18202/jamal.2017.04.7047>
- Lajmi, A., & Yab, M. (2022). The impact of internal corporate governance mechanisms on audit report lag: evidence from Tunisian listed companies. *EuroMed Journal of Business*, 17(4), 619–633. <https://doi.org/10.1108/EMJB-05-2021-0070>
- Liu, H., Cullinan, C., & Zhang, J. (2021). Litigation against clients and audit report lag: an examination of the role of state ownership and regional legal development in China. *Managerial Auditing Journal*, 36(5), 744–769. <https://doi.org/10.1108/MAJ-02-2020-2557>
- Maharani, D. A., & Redjo, P. R. D. (2023). Corporate Governance Factors On Audit Report Lag. *JAS (Jurnal Akuntansi Syariah)*, 7(1), 58–72. <https://doi.org/10.46367/jas.v7i1.1084>
- Mariani, K., & Latrini, M. Y. (2016). *Komite Audit Sebagai Pemoderasi Pengaruh Reputasi Auditor Dan Tenure Audit Terhadap Audit Report Lag* (Vol. 16, Issue 3).
- Marina, N., Ramadhani, N., & Habibi, M. R. (2021). Pengaruh Ukuran Kap, Ukuran Perusahaan Dan Umur Perusahaan Terhadap Audit Report Lag Pada Perusahaan Manufaktur Yang Terdaftar Di Bei Tahun 2016-2018. *JAKPI - Jurnal Akuntansi, Keuangan & Perpajakan Indonesia*, 9(1), 1. <https://doi.org/10.24114/jakpi.v9i1.25730>
- Megarani, A., Woro Hastuti, A., Suprayitno Universitas Merdeka Malang, A., & Terusan Raya Dieng, J. (2022). Pengaruh Komite Audit, Independensi Komite Audit, Audit Tenure dan Profitabilitas terhadap Audit Report Lag. *Jurnal Akuntansi Dan Perpajakan*, 8(2), 150–163. <http://jurnal.unmer.ac.id/index.php/ap>
- Nik Abdul Majid, W. Z., Abdul Wahab, E. A., Haron, H., Agustia, D., & Nasih, M. (2022). Nonaudit services, audit committee characteristics and accruals quality in Malaysia. *Asian Journal of Accounting Research*, 7(2), 146–162. <https://doi.org/10.1108/AJAR-09-2020-0090>
- Nouraldeen, R. M., Mandour, M., & Hegazy, W. (2021). *Audit Report Lag : Do Company Characteristics And Corporate Governance Factors Matter? Empirical Evidence From Lebanese Commercial Banks Governance*

Factors Matter ? Empirical Evidence From Lebanese. 2(2).

- Ogoun, Edoumiekumo, S. P., R. A., NKAK, danE, P. (2020). Audit Committee Attributes and Audit report lag of Quoted Industrial Companies in Nigeria. *IOSR Journal of Business and Management (IOSR-JBM)*, 22(5), 1–9. <https://doi.org/10.9790/487X-2205050109>
- Oussii, A. A., & Boulila Taktak, N. (2018). Audit report timeliness: Does internal audit function coordination with external auditors matter? Empirical evidence from Tunisia. *EuroMed Journal of Business*, 13(1), 60–74. <https://doi.org/10.1108/EMJB-10-2016-0026>
- Prabowo, D. D. B., & Suhartini, D. (2021). The Effect of Independence and Integrity on Audit Quality: Is There A Moderating Role for E-Audit? *Journal of Economics, Business, & Accountancy Ventura*, 23(3), 305–319. <https://doi.org/10.14414/jebav.v23i3.2348>
- Pradnyadari Pemayun, C. I. M., & Putra Astika, I. B. (2021). Karakteristik Komite Audit Pada Audit Report Lag. *E-Jurnal Akuntansi*, 31(1), 152. <https://doi.org/10.24843/eja.2021.v31.i01.p12>
- Priyono, M. Y. V., & Suhartini, D. (2022). Pengaruh Firm Size, Cash Flow, Leverage, Growth Opportunity, Dan Profitability Terhadap Konservatisme Akuntansi. *Jambura : Economic Education Journal*, 4(1), 51–65. <https://doi.org/10.37479/jeej.v4i1.11117>
- Quntari, E. D., & Wahidahwati. (2023). Pengaruh Reputasi Kap, Audit Fee, Audit Report Lag Dan Komite Audit Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan. *Jurnal Ilmu Dan Riset Akuntansi*, 12.
- Raweh, N. A. M., Kamardin, H., & Malik @ Malek, 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>
- Saragih, H. E., & Laksito, H. (2021). Pengaruh Efektivitas Komite Audit Terhadap Ketepatan Waktu Pelaporan Keuangan (Studi Empiris pada Perusahaan Perdagangan, Jasa, dan Investasi yang Terdaftar di BEI Tahun 2017-2019). *Diponegoro Journal of Accounting*, 10(4), 1–14.
- Sari, N. K. M. A., & 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(1), 2614–1930. www.liputan6.com,
- Serly, S. (2021). Tata Kelola Perusahaan dan Audit Report Lag pada Perusahaan Financial yang Terdaftar di Bursa Efek Indonesia. *Owner*, 5(2), 631–643. <https://doi.org/10.33395/owner.v5i2.498>
- Setiyowati, M., & Januarti, I. (2022). Analysis of Influencing Factors Affecting Audit Report Lag. *Jurnal ASET (Akuntansi Riset)*, 14(2), 235–244. <https://doi.org/10.17509/jaset.v14i2.48654>
- Sharma, V. D., & Kuang, C. (2014). Voluntary audit committee characteristics, incentives, and aggressive earnings management: Evidence from New Zealand. *International Journal of Auditing*, 18(1), 76–89. <https://doi.org/10.1111/ijau.12013>
- Shinta, A. D., & Satyawan, M. D. (2021). Pengaruh Probabilitas Kebangkrutan, Profitabilitas, Keahlian Komite Audit, Dan Keaktifan Komite Audit Terhadap Audit Report Lag. *Jurnal Akuntansi AKUNESA*, 9(3), 54–63. <https://doi.org/10.26740/akunesa.v9n3.p54-63>
- Silalahi, S. P., & Malau, H. (2020). Pengaruh Profitabilitas dan Komite Audit terhadap Audit Report Lag pada Perusahaan Sub Sektor Property dan Real Estate (2017-2018). *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(2), 388. <https://doi.org/10.33087/jjubj.v20i2.918>
- Sudjono, A. C., & Setiawan, A. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Likuiditas, dan Leverage terhadap Audit Report Lag (Studi pada Perusahaan Consumer Goods Terdaftar di BEI Tahun 2019-2020). *Owner*, 6(3), 2602–2612. <https://doi.org/10.33395/owner.v6i3.911>
- Sunarsih, N. M., Munidewi, I. A. B., & Masdiari, N. K. M. (2021). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Kualitas Audit, Opini Audit, Komite Audit Terhadap Audit Report Lag. *KRISNA: Kumpulan Riset Akuntansi*, 13(1), 1–13. <https://doi.org/10.22225/kr.13.1.2021.1-13>
- 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>

Susandya, A. A. P. G. B. A., & Suryandari, N. N. A. (2021). *Faktor-Faktor Yang Berpengaruh Terhadap Audit Report Lag Pada Perusahaan LQ-45 Determinants Of Audit Report Lag: Further Evidence From Indonesia*.

Tanujaya, K., & Reny. (2022). Pengaruh karakteristik perusahaan dan komite audit terhadap audit report lag. *Fair Value: Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(3), 1375–1393.

Verawati, N., & Wirakusuma, M. (2016). Pengaruh Pergantian Auditor, Reputasi Kap, Opini Audit, Dan Komite Audit Dalam Audit Delay. *E-Jurnal Akuntansi*, 17(2), 1083–1111.

Wibowo, D. N. P., & Rahmawati. (2022). Audit Committee Characteristics, Profitability, and Audit Report Lag. *WIGA Jurnal Penelitian Ekonomi*, 12(2), 93–100. <https://doi.org/10.30741/wiga.v12i2.807>

Widjaja, C. C., & Feliana, Y. K. (2022). Corporate Governance and Audit Report Lag on Financial Sector Companies Listed in IDX 2018-2020. *Jurnal Dinamika Akuntansi*, 14(1), 54–65. <https://doi.org/10.15294/jda.v14i1.34603>

Wulandari, R. M., & Wijayanti, P. (2020). Implementasi Good Corporate Governance Terhadap Audit Report Lag. *Konferensi Ilmiah Mahasiswa UNISSULA*, 53(9), 746–771.