

## 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.
- Abedalqader Al-Thuneibat, A., Tawfiq Ibrahim Al Issa, R., & Ata Baker, R. A. (2011). Do audit tenure and firm size contribute to audit quality? *Managerial Auditing Journal*, 26(4), 317–334. <https://doi.org/10.1108/02686901111124648>
- Adams, M. B. (1994). Agency Theory and the Internal Audit. *Managerial Auditing Journal*, 9(8), 8–12. <https://doi.org/10.1108/02686909410071133>
- Agrawal, K., & Chatterjee, C. (2015). Earnings Management and Financial Distress: Evidence from India. *Global Business Review*, 16(5\_suppl), 140S-154S. <https://doi.org/10.1177/0972150915601928>
- Akther, T., & Xu, F. (2020). Existence of the audit expectation gap and its impact on stakeholders' confidence: The moderating role of the financial reporting council. *International Journal of Financial Studies*, 8(1). <https://doi.org/10.3390/ijfs8010004>
- Al-Ajmi, J. (2009). Audit firm, corporate governance, and audit quality: Evidence from Bahrain. *Advances in Accounting*, 25(1), 64–74. <https://doi.org/10.1016/j.adiac.2009.02.005>
- Alhababsah, S., & Yekini, S. (2021). Audit committee and audit quality: An empirical analysis considering industry expertise, legal expertise and gender diversity. *Journal of International Accounting, Auditing and Taxation*, 42, 100377. <https://doi.org/10.1016/j.intaccudtax.2021.100377>
- Ali, S., & Aulia, M. R. P. (2015). Audit firm size, auditor industry specialization and audit quality: An empirical study of Indonesian state-owned enterprises. *Research Journal of Finance and Accounting*, 6(22), 1–14.
- Almomani, T. M., & Ayedh, A. M. (2017). The impact of audit quality on the earnings management: evidence from manufacturing firms in review development hypothesis. *International Journal of Management and Applied ...*
- AL-Qatamin, K. I. (2020). *The Impact of Time Pressure on the Audit Quality: A Case Study in Jordan*. <https://api.semanticscholar.org/CorpusID:245384337>
- Altman, E. I., Iwanicz-Drozdowska, M., Laitinen, E. K., & Suvas, A. (2017). Financial Distress Prediction in an International Context: A Review and Empirical Analysis of Altman's Z-Score Model. *Journal of International Financial Management & Accounting*, 28(2), 131–171. <https://doi.org/10.1111/jifm.12053>
- Anas, D. E. A. F., Sutrisno, T., & Rahman, A. F. (2018). Pengaruh Rotasi Audit dan Leverage terhadap Kualitas Audit dengan Ukuran Perusahaan sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Peradaban*, 4(1).
- Apergis, N., Bhattacharya, M., & Inekwe, J. (2019). Prediction of financial distress for multinational corporations: Panel estimations across countries. *Applied Economics*, 51(39), 4255–4269. <https://doi.org/10.1080/00036846.2019.1589646>

- Arens, A. A., Elder, R. J., & Beasley, M. S. (2013). *Audit dan Jasa Asurance: Pendekatan Terpadu (Adaptasi Indonesia)*. salemba empat: jakarta.
- Asthana, S. (2014). Abnormal audit delays, earnings quality and firm value in the USA. *Journal of Financial Reporting and Accounting*, 12(1), 21–44.
- Azhari, N. A. N., Hasnan, S., & Sanusi, Z. M. (2020). The Relationships Between Managerial Overconfidence, Audit Committee, CEO Duality and Audit Quality and Accounting Misstatements. *International Journal of Financial Research*, 11(3), 18. <https://doi.org/10.5430/ijfr.v11n3p18>
- Ball, F., Tyler, J., & Wells, P. (2015). Is audit quality impacted by auditor relationships? *Journal of Contemporary Accounting and Economics*, 11(2), 166–181. <https://doi.org/10.1016/j.jcae.2015.05.002>
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). Auditor Industry Specialization and Earnings Quality. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.436260>
- Behrend, M. J., Khan, S., Ko, Y. W., & Park, S.-J. (2020). Abnormal audit fees and audit quality: evidence from the Korean audit market. *Journal of International Accounting Research*, 19(3), 37–60.
- Bhattarai, B. P. (2021). Determinants of *Audit Report Lag* of commercial banks in Nepal. *International Journal of Business and Management*, 15(10), 108.
- Blankley, A. I., Hurtt, D. N., & MacGregor, J. E. (2015). Are lengthy *Audit Report Lags* a warning signal? *Current Issues in Auditing*, 9(2), P19–P28.
- Boubaker, S., Houcine, A., Ftiti, Z., & Masri, H. (2018). Does audit quality affect firms' investment efficiency? *Journal of the Operational Research Society*, 69(10), 1688–1699.
- Brigham, E. F., & Houston, J. F. (2001). *Financial Management* (3rd ed.). Salemba Empat.
- Cao, V. N., & Pham, A. V. (2021). Behavioral spillover between firms with shared auditors: The monitoring role of capital market investors. *Journal of Corporate Finance*, 68, 101914. <https://doi.org/10.1016/j.jcorpfin.2021.101914>
- Carcello, J. V, Hermanson, D. R., & Ye, Z. (2011). Corporate governance research in accounting and auditing: Insights, practice implications, and future research directions. *Auditing: A Journal of Practice & Theory*, 30(3), 1–31.
- Carcello, J. V., & Neal, T. L. (2003). Audit Committee Independence and Disclosure: choice for financially distressed firms. *Corporate Governance*, 11(4), 289–299. <https://doi.org/10.1111/1467-8683.00327>
- Chin, W. W., Marcolin, B. L., & Newsted, P. R. (2003). A Partial Least Squares Latent Variable Modeling Approach for Measuring Interaction Effects: Results from a Monte Carlo Simulation Study and an Electronic-Mail Emotion/Adoption Study. *Information Systems Research*, 14(2), 189–217. <https://doi.org/10.1287/isre.14.2.189.16018>
- Choi, J.-H., Kim, C. (Francis), Kim, J.-B., & Zang, Y. (2010). Audit Office Size, Audit Quality, and Audit Pricing. *AUDITING: A Journal of Practice & Theory*, 29(1), 73–97. <https://doi.org/10.2308/aud.2010.29.1.73>

- Cohen, D. A., & Zarowin, P. (2010). Accrual-based and real earnings management activities around seasoned equity offerings. *Journal of Accounting and Economics*, 50(1), 2–19. <https://doi.org/10.1016/j.jacceco.2010.01.002>
- Cooper, D. R., & Schindler, P. (2014). *Business research methods*. McGraw-hill.
- Corbella, S., Florio, C., Gotti, G., & Mastrolia, S. A. (2015). Audit firm rotation, *audit fees* and audit quality: The experience of Italian public companies. *Journal of International Accounting, Auditing and Taxation*, 25, 46–66. <https://doi.org/10.1016/j.intaccaudtax.2015.10.003>
- Cowle, E. N., Decker, R. P., & Rowe, S. P. (2022). Retain or Rotate: The Association Between Frequent *Auditor Switching* and Audit Quality. *Accounting Horizons*. <https://doi.org/10.2308/horizons-2022-018>
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322. [https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/10.1016/0165-4101(95)00403-3)
- Deangelo, L. E. (1981). Auditor Size And Audit Quality. In *Journal of Accounting and Economics* (Vol. 3). North-Holland Publishing Company.
- 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)
- DeBoskey, D. G., & Jiang, W. (2012). Earnings management and auditor specialization in the post-sox era: An examination of the banking industry. *Journal of Banking & Finance*, 36(2), 613–623. <https://doi.org/10.1016/j.jbankfin.2011.09.007>
- Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1995). Detecting earnings management. *Accounting Review*, 193–225.
- Dee, C. C., Gunny, K., & Lulseged, A. (2018). Outsourced external audit work and audit quality. *Available at SSRN 3241793*.
- Deegan, C. (2014). *Financial Accounting Theory, 4th edn, McGraw-Hill Education (Australia) Pty Ltd*.
- 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>
- Drogalas, G., Karagiorgos, A., Mitskinis, D., & Antonakis, N. (2019). Evaluation of external audit services: An empirical approach on health care organizations. *Risk Governance and Control: Financial Markets and Institutions*, 9(2), 8–17. <https://doi.org/10.22495/rgcv9i2p1>
- Du, X., & Lai, S. (2018). Financial Distress, Investment Opportunity, and the Contagion Effect of Low Audit Quality: Evidence from China. *Journal of Business Ethics*, 147(3), 565–593. <https://doi.org/10.1007/s10551-015-2986-5>
- Edwards, D. J., Owusu-Manu, D.-G., Baiden, B., Badu, E., & Love, P. E. (2017). Financial distress and highway infrastructure delays. *Journal of Engineering, Design and Technology*, 15(1), 118–132. <https://doi.org/10.1108/JEDT-02-2016-0006>

- Elaoud, A., & Jarboui, A. (2017). Auditor specialization, accounting information quality and investment efficiency. *Research in International Business and Finance*, 42, 616–629. <https://doi.org/10.1016/j.ribaf.2017.07.006>
- El-Dyasty, M. M., & Elamer, A. A. (2021). The effect of auditor type on audit quality in emerging markets: evidence from Egypt. *International Journal of Accounting & Information Management*, 29(1), 43–66. <https://doi.org/10.1108/IJAIM-04-2020-0060>
- Francis, J. R. (2004). What do we know about audit quality? *The British Accounting Review*, 36(4), 345–368. <https://doi.org/10.1016/j.bar.2004.09.003>
- Garcia-Blandon, J., Argiles, J. M., & Ravenda, D. (2020). On the Relationship between Audit Tenure and Fees Paid to the Audit Firm and Audit Quality. *Accounting in Europe*, 17(1), 78–103. <https://doi.org/10.1080/17449480.2019.1669808>
- Gavious, I. (2007). Alternative perspectives to deal with auditors' agency problem. *Critical Perspectives on Accounting*, 18(4), 451–467. <https://doi.org/10.1016/j.cpa.2006.01.011>
- Ghozali, I. (2021). *Partial Least Squares Konsep, Teknik Dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris Edisi 3* (3rd ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Giroux, G., & Jones, R. (2011). Measuring audit quality of local governments in England and Wales. *Research in Accounting Regulation*, 23(1), 60–66. <https://doi.org/10.1016/j.racreg.2011.03.002>
- González-Díaz, B., García-Fernández, R., & López-Díaz, A. (2015). Auditor tenure and audit quality in Spanish state-owned foundations. *Revista de Contabilidad*, 18(2), 115–126. <https://doi.org/10.1016/j.rcsar.2014.04.001>
- Gul, F. A., Fung, S. Y. K., & Jaggi, B. (2009). Earnings quality: Some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics*, 47(3), 265–287. <https://doi.org/10.1016/j.jacceco.2009.03.001>
- Habib, A., Bhuiyan, Md. 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>
- Habib, A., & Jiang, H. (2015). Corporate governance and financial reporting quality in China: A survey of recent evidence. *Journal of International Accounting, Auditing and Taxation*, 24, 29–45. <https://doi.org/10.1016/j.intaccaudtax.2014.12.002>
- Handayani, S., Perwitasari, E. P., & Hermawan, M. A. (2021). The Effect of Financial Ratio to Financial Distress Mediated by Profitability Ratio in PT Angkasa Pura II (Persero). *JEJAK*, 14(2), 398–414. <https://doi.org/10.15294/jejak.v14i2.32023>
- Harianja, A., & Sinaga, J. T. G. (2022). The Effect of *Audit fee*, *Audit Delay*, and *Auditor Switching* on Audit Quality. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 6(1), 23–31. <https://doi.org/10.36555/jasa.v6i1.1709>
- Hegazy, M. A., Al Sabagh, A., & Hamdy, R. (2015). The effect of audit firm specialization on earnings management and quality of audit work. *Hegazy, M. Al Sabagh, A. and Handy*, 143–164.

- Hoitash, R., Markelevich, A., & Barragato, C. A. (2007). Auditor fees and audit quality. *Managerial Auditing Journal*, 22(8), 761–786. <https://doi.org/10.1108/02686900710819634>
- Horton, J., Livne, G., & Pettinicchio, A. (2021). Empirical Evidence on Audit Quality under a Dual Mandatory Auditor Rotation Rule. *European Accounting Review*, 30(1), 1–29. <https://doi.org/10.1080/09638180.2020.1747513>
- Indrayani, P., & Wiratmaja, I. D. N. (2021). Pergantian Auditor, Opini Audit, Financial Distress dan Audit Delay. *E-Jurnal Akuntansi*, 31(4). <https://doi.org/10.24843/EJA.2021.v31.i04.p07>
- Islami, I. N., & Rio, W. (2019). Financial Ratio Analysis to Predict Financial Distress on Property and Real Estate Company listed in Indonesia Stock Exchange. *JAAF (Journal of Applied Accounting and Finance)*, 2(2), 125. <https://doi.org/10.33021/jaaf.v2i2.550>
- Jaafar, M. N., Muhamat, A. A., Alwi, S. F. S., Karim, N. A., & Rahman, S. binti A. (2018). Determinants of Financial Distress among the Companies Practise Note 17 Listed in Bursa Malaysia. *International Journal of Academic Research in Business and Social Sciences*, 8(11). <https://doi.org/10.6007/IJARBS/v8-i11/4956>
- Jadiyappa, N., Hickman, L. E., Kakani, R. K., & Abidi, Q. (2021). Auditor tenure and audit quality: an investigation of moderating factors prior to the commencement of mandatory rotations in India. *Managerial Auditing Journal*, 36(5), 724–743. <https://doi.org/10.1108/MAJ-12-2020-2957>
- James, I. O. (2014). Audit Firm Characteristics and Audit Quality in Nigeria. *International Journal of Business and Economics Research*, 3(5), 187. <https://doi.org/10.11648/j.ijber.20140305.14>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jeong, S. W., & Rho, J. (2004). Big Six auditors and audit quality: The Korean evidence. *The International Journal of Accounting*, 39(2), 175–196. <https://doi.org/10.1016/j.intacc.2004.02.001>
- Jiang, J. (Xuefeng), Wang, I. Y., & Wang, K. P. (2019). Big N Auditors and Audit Quality: New Evidence from Quasi-Experiments. *The Accounting Review*, 94(1), 205–227. <https://doi.org/10.2308/accr-52106>
- Jones, J. J. (1991). Earnings management during import relief investigations. *Journal of Accounting Research*, 29(2), 193–228.
- Jung, S.-J., Kim, B.-J., & Chung, J.-R. (2016). The association between abnormal audit fees and audit quality after IFRS adoption. *International Journal of Accounting and Information Management*, 24(3), 252–271. <https://doi.org/10.1108/IJAIM-07-2015-0044>
- Kalanjati, D. S., Nasution, D., Jonnergård, K., & Sutedjo, S. (2019). Auditor rotations and audit quality: A perspective from cumulative number of audit partner and audit firm rotations. *Asian Review of Accounting*, 27(4), 639–660. <https://doi.org/10.1108/ARA-10-2018-0182>

- Kasih, M., & Puspitasari, E. (2017). *Auditor Switching's factors: The analysis on audit delay, client size, and audit committee changes. The 3rd PIABC (Parahyangan International Accounting and Business Conference).*
- Kholisoh, S. N., & Dwiarti, R. (2020). The Analysis of Fundamental Variables and Macro Economic Variables in Predicting Financial Distress. *Management Analysis Journal*, 9(1), 81–90. <https://doi.org/10.15294/maj.v9i1.36395>
- Kim, H., Lee, H., & Lee, J. E. (2015). Mandatory Audit Firm Rotation and Audit Quality. *Journal of Applied Business Research (JABR)*, 31(3), 1089. <https://doi.org/10.19030/jabr.v31i3.9245>
- Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L. B., & Velury, U. (2012). Audit Quality Indicators: Insights from the Academic Literature. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2040754>
- Knechel, W. R., & Sharma, D. S. (2012). Auditor-Provided Nonaudit Services and Audit Effectiveness and Efficiency: Evidence from Pre- and Post-SOX *Audit Report Lags. AUDITING: A Journal of Practice & Theory*, 31(4), 85–114. <https://doi.org/10.2308/ajpt-10298>
- Krasniqi, B., & Branch, D. (2018). Institutions and firm growth in a transitional and post-conflict economy of Kosovo. *Journal of Entrepreneurship in Emerging Economies*, 12(2), 187–204. <https://doi.org/10.1108/JEEE-05-2017-0034>
- Kuang, H., Li, H., Sherwood, M. G., & Whited, R. L. (2020). Mandatory audit partner rotations and audit quality in the United States. *Auditing: A Journal of Practice & Theory*, 39(3), 161–184.
- Li, Z., Zhang, T., Zhao, X., & Zhu, Y. (2022). Monitoring or Colluding? Institutional Investors' Heterogeneity and Environmental Information Disclosure Behavior. *Frontiers in Psychology*, 13. <https://doi.org/10.3389/fpsyg.2022.911901>
- Lind, D. A., Marchal, W. G., & Wathen, S. A. (2019). *Basic Statistics for Business & Economics (Ninth Edit)*. McGraw-Hill Education.
- Lisic, L. L., Silveri, S. (Dino), Song, Y., & Wang, K. (2015). Accounting fraud, auditing, and the role of government sanctions in China. *Journal of Business Research*, 68(6), 1186–1195. <https://doi.org/10.1016/j.jbusres.2014.11.013>
- Mili, S. A., & Hashim, F. (2020). Voluntary Human Capital Disclosure and Firm Value Relationship in the Listed Companies of Bangladesh: A Conceptual Overview. *Journal of International Business, Economics and Entrepreneurship*, 5(2), 39. <https://doi.org/10.24191/jibe.v5i2.14234>
- MINUTTI-MEZA, M. (2013). Does Auditor Industry Specialization Improve Audit Quality? *Journal of Accounting Research*, 51(4), 779–817. <https://doi.org/10.1111/1475-679X.12017>
- Mohsin, H. J., & Abdulkareem, A. M. (2022). Role of External Audit and its Impact on Improving the Quality of Accounting Information—an Analytical Study in the Opinions of a Sample of Leaders in the IBN Majid General Company. *Journal of Corporate Finance Management and Banking System*, 24, 1–15. <https://doi.org/10.55529/jcfmbs.24.1.15>

- Monika, N. K. I., & Mertha, M. (2021). Financial Distress dan Opini Audit Sesuai Standar Audit (SA) 706 pada Masa Pandemi Covid-19. *E-Jurnal Akuntansi*, 31(10), 2608. <https://doi.org/10.24843/EJA.2021.v31.i10.p16>
- Nagy, A. (2012). Audit partner specialization: the case of Andersen followers. *Managerial Auditing Journal*, 27(3), 251–262. <https://doi.org/10.1108/02686901211207483>
- Naife Al-Othman, L. (2019). The reaction of the financial market on the auditor report: an empirical study on service companies listed in Amman Stock Exchange (ASE). *Investment Management and Financial Innovations*, 16(1), 267–275. [https://doi.org/10.21511/imfi.16\(1\).2019.21](https://doi.org/10.21511/imfi.16(1).2019.21)
- Narayanaswamy, R., & Raghunandan, K. (2019). The Effect of Mandatory Audit Firm Rotation on Audit Quality, *Audit fees* and Audit Market Concentration: Evidence from India. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3360256>
- Nguyen, A. H., HA, H. H., & Nguyen, S. La. (2020). Determinants of Information Technology Audit Quality: Evidence from Vietnam. *The Journal of Asian Finance, Economics and Business*, 7(4), 41–50. <https://doi.org/10.13106/jafeb.2020.vol7.no4.41>
- Nilmawati, & Satoto, S. H. (2015). Developing Financial Distress Prediction Model for Companies Going Public: Accounting, Macroeconomic, Market, and Industry Approaches. *Journal of Corporate Governance, Insurance, and Risk Management*, 2(1), 1–16. <https://doi.org/10.56578/jcgirm020101>
- Oh, H., & Jeon, H. (2022). Does Corporate Sustainable Management Reduce *Audit Report Lag*? *Sustainability*, 14(13), 7684.
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of Theory and Evidence on Problems and Perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95. <https://doi.org/10.1177/0974686217701467>
- Priyanti, D. F., & Uswati Dewi, N. H. (2019). The effect of audit tenure, audit rotation, accounting firm size, and client's company size on audit quality. *The Indonesian Accounting Review*, 9(1), 1. <https://doi.org/10.14414/tiar.v9i1.1528>
- Rahman, R. (2021). Pengaruh Financial Distress Dan Ukuran Kap Terhadap Kualitas Audit. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(2), 159–166. <https://doi.org/10.30656/jak.v8i2.2351>
- Raimo, N., Vitolla, F., Marrone, A., & Rubino, M. (2020). The role of ownership structure in integrated reporting policies. *Business Strategy and the Environment*, 29(6), 2238–2250.
- Ramdani, R. (2022). The influence of *audit fee*, audit tenure, audit rotation and client company size on audit quality. *Indonesia Auditing Research Journal*, 11(4), 151–161. <https://doi.org/10.35335/arj.v11i4.6>
- Ruiz-Barbadillo, E., Go´mez-Aguilar, N., & Carrera, N. (2009). Does Mandatory Audit Firm Rotation Enhance Auditor Independence? Evidence from Spain. *AUDITING: A Journal of Practice & Theory*, 28(1), 113–135. <https://doi.org/10.2308/aud.2009.28.1.113>
- Rusmanto, T., & Waworuntu, S. R. (2015). Factors Influencing *Audit fee* in Indonesian Publicly Listed Companies Applying GCG. *Procedia - Social and Behavioral Sciences*, 172, 63–67. <https://doi.org/10.1016/j.sbspro.2015.01.336>

- Salleh, Z., Baatwah, S. R., & Ahmad, N. (2017). Audit Committee Financial Expertise and *Audit Report Lag*: Malaysia Further Insight. *Asian Journal of Accounting & Governance*, 8.
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
- Semba, H. D., & Kato, R. (2019). Does Big N matter for audit quality? Evidence from Japan. *Asian Review of Accounting*, 27(1), 2–28. <https://doi.org/10.1108/ARA-01-2015-0008>
- Setiadi, A. D. P., & Siagian, V. (2022). Pengaruh Jumlah Komite Audit, Ukuran Perusahaan dan *Audit Report Lag* terhadap Kualitas Audit (Studi Empiris Perusahaan Industri Dasar dan Kimia yang Terdaftar di BEI 2016-2020). *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 9(2), 699. <https://doi.org/10.35137/jabk.v9i2.657>
- Shafie, R., Hussin, W. N. W., Yusof, M. 'Atef Md., & Hussain, M. H. M. (2009). Audit Firm Tenure and Auditor Reporting Quality: Evidence in Malaysia. *International Business Research*, 2(2). <https://doi.org/10.5539/ibr.v2n2p99>
- Sitanala, T. F. (2019). Can The Internal Control System Reduce Fraudulent Use Of Village Funds In Adverse Selection Condition? *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 37–56. <https://doi.org/10.28986/jtaken.v5i1.294>
- Sorensen, D. P., & Miller, S. E. (2017). Financial accounting scandals and the reform of corporate governance in the United States and in Italy. *Corporate Governance: The International Journal of Business in Society*, 17(1), 77–88. <https://doi.org/10.1108/CG-05-2016-0125>
- Susanti, M., Dewi, S. P., Sufiyati, S., & Susanto, L. (2022). *The Effect of Sales Growth, Profitability, and Company Size on Leverage*. <https://doi.org/10.2991/assehr.k.220404.104>
- Terzi, S., & Sen, I. K. (2023). The effect of financial distress on audit quality: evidence from Borsa Istanbul. *Pressacademia*. <https://doi.org/10.17261/Pressacademia.2023.1672>
- Thahir Abdul Nasser, A., Abdul Wahid, E., Nazatul Faiza Syed Mustapha Nazri, S., & Hudaib, M. (2006). Auditor-client relationship: the case of audit tenure and *Auditor Switching* in Malaysia. *Managerial Auditing Journal*, 21(7), 724–737. <https://doi.org/10.1108/02686900610680512>
- Thanjunpong, S., & Awirothananon, T. (2019). The Effect of Tax Planning on Financial Performance in the Stock Exchange of Thailand. *International Journal of Trade, Economics and Finance*, 10(1), 25–29. <https://doi.org/10.18178/ijtef.2019.10.1.632>
- Titman, S., & Trueman, B. (1986). Information quality and the valuation of new issues. *Journal of Accounting and Economics*, 8(2), 159–172. [https://doi.org/10.1016/0165-4101\(86\)90016-9](https://doi.org/10.1016/0165-4101(86)90016-9)
- Uyen, T. T. (2020). Factors Affecting the Audit Quality of Financial Statements of Listed Businesses. *VNU Journal of Science: Economics and Business*, 36(1). <https://doi.org/10.25073/2588-1108/vnueab.4316>
- Van, H. N., Thanh, H. P., Thanh, C. N., Ngoc, D. N., & Hai, G. H. (2022). Study on factors affecting *audit fees* and audit quality through auditors' perceptions: Evidence from an emerging economy. *Problems and Perspectives in Management*, 20(2), 471–485. [https://doi.org/10.21511/ppm.20\(2\).2022.39](https://doi.org/10.21511/ppm.20(2).2022.39)

- Warming-Rasmussen, B., & Jensen, L. (1998). Quality dimensions in external audit services- an external user perspective. *European Accounting Review*, 7(1), 65–82. <https://doi.org/10.1080/096381898336583>
- Wati, Y. (2020). Auditor Switching: New Evidence from Indonesia. *The Indonesian Journal of Accounting Research*, 23(1), 87–126.
- Watts, R. L., & Zimmerman, J. L. (1983). Agency Problems, Auditing, and the Theory of the Firm: Some Evidence. *The Journal of Law and Economics*, 26(3), 613–633. <https://doi.org/10.1086/467051>
- Whited, R. L., & Swanquist, Q. T. (2012). Collateral Damage: Audit Quality and Office Growth. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2184467>
- Widnyani, N. L. E. D., & RM, K. M. (2018). Pengaruh Opini Audit, Audit Fee, Reputasi KAP dan Ukuran Perusahaan Klien Terhadap Auditor Switching. *E-Jurnal Akuntansi*, 23(2), 1119–1145. <https://doi.org/10.24843/EJA.2018.v23.i02.p12>
- Willenborg, M. (1999). Empirical Analysis of the Economic Demand for Auditing in the Initial Public Offerings Market. *Journal of Accounting Research*, 37(1), 225. <https://doi.org/10.2307/2491405>
- Younas, N., UdDin, S., Awan, T., & Khan, M. Y. (2021). Corporate governance and financial distress: Asian emerging market perspective. *Corporate Governance: The International Journal of Business in Society*, 21(4), 702–715. <https://doi.org/10.1108/CG-04-2020-0119>
- Zgarni, I., Hlioui, K., & Zehri, F. (2016). Effective audit committee, audit quality and earnings management: Evidence from Tunisia. *Journal of Accounting in Emerging Economies*, 6(2), 138–155.