

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>
- Abouelela, O., Diab, A., & Saleh, S. (2025). The determinants of the relationship between auditor tenure and audit report lag: evidence from an emerging market. *Cogent Business and Management*, 12(1). <https://doi.org/10.1080/23311975.2024.2444553>
- Afriyeni, A., & Marlius, D. (2019). *ANALISIS FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP KETEPATAN WAKTU PENYAMPAIAN LAPORAN KEUANGAN PADA PERUSAHAAN YANG LISTING DI BURSA EFEK INDONESIA*.
- Al-Ajmi, J. (2008). Audit and reporting delays: Evidence from an emerging market. *Advances in Accounting*, 24, 217–226. <https://doi.org/10.1016/j.adiac.2008.08.002>
- Anwar, C., Nurlaila, & Hasugian, H. (2024). PENGARUH AUDIT TENURE, UKURAN PERUSAHAAN, DAN UKURAN KAP TERHADAP AUDIT REPORT LAG DENGAN SPESIALISASI AUDITOR SEBAGAI VARIABEL MODERATING (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI (2015-2021). *HUMAN FALAH: Jurnal Ekonomi Dan Bisnis Islam*, 11(1). <https://doi.org/http://dx.doi.org/10.30829/hf.v11i1.19253>
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2019). *Auditing and Assurance Services : International Perspectives* (17th ed.).
- Asmara, R. Y., & Situanti, R. (2018). The Effect of Audit Tenure and Firm Size on Financial Reporting Delays. In *International Journal of Economics and Business Administration: Vol. VI* (Issue 3).

- Bajary, A. R., Shafie, R., & Ali, A. (2023). COVID-19 Pandemic, Internal Audit Function and Audit Report Lag: Evidence from Emerging economy. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2178360>
- Berliana, R. (2015). *THE EFFECT OF WORKLOAD, AUDITOR TENURE, SPECIALIST AUDITOR AND PUBLIC ACCOUNTING FIRM SIZE ON AUDIT REPORT LAG*. <http://ssrn.com/abstract=2577098> Electronic copy available at: <https://ssrn.com/abstract=2577098> Electronic copy available at: <http://ssrn.com/abstract=2577098>
- 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>
- Darmayanti, N., Africa, L. A., & Mildawati, T. (2021). THE EFFECT OF AUDIT OPINION, FINANCIAL DISTRESS, AUDIT DELAY, CHANGE OF MANAGEMENT ON AUDITOR SWITCHING. *International Journal of Economics and Finance Studies*, 13(1), 173–193. <https://doi.org/10.34109/ijefs.202112230>
- 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)
- Dewi, N. L. P. C., Sunarwijaya, I. K., & Adiyadnya, M. S. P. (2022). Pengaruh Ukuran KAP, Pergantian Auditor, Umur Perusahaan, Fee Audit dan Profitabilitas Terhadap Audit Report. *JURNAL KARMA (Karya Riset Mahasiswa Akuntansi)*, 2(1).
- Dyer, J. C., & McHugh, A. J. (1975). The Timeliness of the Australian Annual Report. *Journal of Accounting Research*, 13(2), 204–219. <https://doi.org/10.2307/2490361>
- Efenyumi, P. M. E., Edewhor, V., Ashibogwu, N. K., Jeroh, E., & Sinebe, M. T. (2025). Audit Report Timeliness and Audit Firms' Structures: Evidence from Listed Nigerian Financial Service Sector Firms. *International Research*

Journal of Multidisciplinary Scope, 6(2), 591–599.
<https://doi.org/10.47857/irjms.2025.v06i02.03794>

Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. In *Source: The Academy of Management Review* (Vol. 14, Issue 1).
<https://www.jstor.org/stable/258191>

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)

Field, A. (2013). *Discovering Statistics Using IBM SPSS Statistics* (4th ed., pp. 313–314). SAGE Publication.

Fortuna, R. D., & Syofyan, E. (2020). PENGARUH UMUR PERUSAHAAN, UKURAN PERUSAHAAN, REPUTASI AUDITOR, DAN PERGANTIAN AUDITOR. *Jurnal Eksplorasi Akuntansi*, 2(3).
<http://jea.ppj.unp.ac.id/index.php/jea/issue/view/25>

Ghosh, A., & Moon, D. (2005). Auditor Tenure and Perceptions of Audit Quality. *The Accounting Review*, 80(2), 585–612. <http://www.jstor.org/stable/4093070>

Ghozali, I. (2016). Multivariate analysis application with IBM SPSS 25 program. *Semarang: Diponegoro University Publishing Agency*, 4, 352.

Giyanto, S. C., & Rohman, A. (2018). ANALISIS PENGARUH UKURAN KAP, TENURE KAP TERHADAP AUDIT REPORT LAG (ARL) DENGAN KAP SPESIALISASI INDUSTRI SEBAGAI VARIABEL MODERASI. *DIPONEGORO JOURNAL OF ACCOUNTING*, 7(4), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>

Gujarati, D. N. (2004). *Basic Econometrics* (4th ed.). The McGraw-Hill Companies.

Handoko, B. L., Muljo, H. H., & Lindawati, A. S. L. (2019). The effect of company size, liquidity, profitability, solvability, and audit firm size on audit delay. *International Journal of Recent Technology and Engineering*, 8(3), 6252–6258. <https://doi.org/10.35940/ijrte.C5837.098319>

- Heo, J. S., Kwon, S. Y., & Tan, H. (2021). Auditors' Responses to Workload Imbalance and the Impact on Audit Quality*. *Contemporary Accounting Research*, 38(1), 338–375. <https://doi.org/10.1111/1911-3846.12612>
- Hutajulu, E. B. T. (2023). ANALISIS PENGARUH AUDIT TENURE, AUDIT FEE, AUDIT SWITCHING, TERHADAP KUALITAS AUDIT DENGAN AUDIT DELAY SEBAGAI VARIABEL INTERVENING. *Journal of Economics and Business UBS*, 12.
- Ismaya, N. (2017). *PENGARUH OPINI AUDIT, PERGANTIAN MANAJEMEN, UKURAN KAP, UKURAN PERUSAHAAN KLIEN DAN AUDIT FEE TERHADAP AUDITOR SWITCHING PADA PERUSAHAAN JASA YANG TERDAFTAR DI BEI TAHUN 2010-2015*. Institut Agama Islam Negeri Surakarta.
- Jatnika, D., & Yulianti, T. (2024). The Influence of Work Stress and Workload on Auditor Performance with Work Motivation as an Intervening in the Inspectorate General of the Ministry of Agriculture of the Republic of Indonesia. *DIJMS*, 5(6). <https://doi.org/10.38035/dijms.v5i6>
- 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)
- Julia, E., Pasoloran, O., & Sabandar, S. Y. (2019). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AUDITOR SWITCHING SECARA VOLUNTARY (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2014- 2017). *PAULUS JOURNAL OF ACCOUNTING (PJA)*. www.idx.co.id.
- Knechel, W. R., & Payne, J. L. (2001). Additional Evidence on Audit Report Lag. *AUDITING: A Journal of Practice & Theory*, 20(1), 137–146. <https://doi.org/10.2308/aud.2001.20.1.137>
- 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>

- Latiefah, A., & Handayani, S. (2024). Pengaruh Ukuran Perusahaan, Opini Audit, Profitabilitas, dan Audit Tenure Terhadap Audit Report lag pada Perusahaan Barang dan Konsumsi Sub Sektor Farmasi yang Terdaftar di BEI Tahun 2016-2022. *Economic Reviews Journal*, 3(3). <https://doi.org/10.56709/mrj.v3i3.490>
- Lestari, L. P. D., & Meiranto, W. (2020). *PENGARUH AUDIT TENURE DAN BEBAN KERJA AUDITOR TERHADAP AUDIT REPORT LAG DENGAN AUDITOR SPESIALISASI INDUSTRI SEBAGAI VARIABEL MODERASI*.
- López, D. M., & Peters, G. F. (2011). Auditor Workload Compression and Busy Season Auditor Switching. *Accounting Horizons*, 25(2), 357–380. <https://doi.org/10.2308/acch-10026>
- López, D. M., & Peters, G. F. (2012). The Effect of Workload Compression on Audit Quality. *AUDITING: A Journal of Practice & Theory*, 31(4), 139–165. <https://doi.org/10.2308/ajpt-10305>
- Muhsin, N. I. N., & Indriani, E. (2024). *Analisis Faktor-Faktor yang Mempengaruhi Ketepatan Waktu Penyampaian Laporan Keuangan (pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022)*.
- Noughabi, H. A., & Arghami, N. R. (2011). Monte Carlo comparison of seven normality tests. *Journal of Statistical Computation and Simulation*, 81(8), 965–972. <https://doi.org/10.1080/00949650903580047>
- Puspitasari, D. M. P., & Sudjiman, L. S. (2022). *DINA MADELINA PRATIWI PUSPITASARI, LORINA SIREGAR SUDJIMAN 177*. <https://www.cnbcindonesia>
- Putra, M. A. E., & Raharja, S. (2024). *PENGARUH OPINI AUDIT, KEAKTIFAN KOMITE AUDIT, REPUTASI AUDITOR, AUDIT TENURE TERHADAP AUDIT REPORT LAG (Studi Empiris pada Perusahaan Konsumsi Primer yang terdaftar di Bursa Efek Indonesia 2020-2022)*. Universitas Diponegoro.
- Putra, V. A., & Wilopo, R. (2018). The Effect of Company Size, Accounting Firm Size, Solvency, Auditor Switching, and Audit Opinion on Audit Delay. *The Indonesian Accounting Review*, 7(1), 119–130. <https://doi.org/10.14414/tiar.v7i1.956>

- Putri, F. R., & Darsono, D. (2024). PENGARUH KOMPLEKSITAS PERUSAHAAN, PROFITABILITAS, REPUTASI KAP DAN AUDIT TENURE TERHADAP AUDIT REPORT LAG (Studi Empiris pada Sektor Perusahaan Barang Konsumen Primer dan Perusahaan Barang Konsumen Non-Primer yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022). *DIPONEGORO JOURNAL OF ACCOUNTING*, 13(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Rante, W. A., & Simbolon, S. (2022). *Pengaruh Auditor Switching, Audit Tenure, dan Ukuran KAP Terhadap Audit Delay (Studi Kasus Pada Perusahaan Manufaktur Sub Sektor Industrial Yang Terdaftar di BEI tahun 2017–2020)*. 5(2). <https://doi.org/https://doi.org/10.32877/eb.v5i2.526>
- Rinanda, N., & Nurbaiti, A. (2018). *THE EFFECT OF AUDIT TENURE, FEE AUDIT, AUDIT FIRM SIZE, AND AUDITOR SPECIALIZATION ON AUDIT QUALITY (Study On Manufacturing Company Various Industries Subsector On Indonesia Stock Exchange Year 2012-2016)*. 5(2).
- Setiawati, E., Putri, E., & Madyaratri, D. (2021). *THE EFFECT OF WORKLOAD AND AUDITOR SPECIALIZATION ON AUDIT QUALITY WITH AUDIT COMMITTEE QUALITY AS MODERATING VARIABLE* (Vol. 10, Issue 1).
- Sugiyono, S. (2013). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sumajow, K. C., Kalangi, L., & Weku, P. (2022). The Effect of Financial Distress, Audit Committee, Auditor Switching, and Industry Types on Audit Delay in the Covid-19 Pandemic of Companies Listed on the Indonesian Stock Exchange's KOMPAS100 Index. *International Journal of Accounting & Finance in Asia Pasific (IJAFAP)*, 5(1). <https://doi.org/10.32535/ijafap.v5i1.140>
- Supratini, F., Tirta Kencana, D., Fadly, M., Amanda, A., Renaldi, P., & Redita, S. R. (2023). *FAKTOR-FAKTOR YANG MEMPENGARUHI KETEPATAN WAKTU PELAPORAN KEUANGAN (STUDI KASUS PADA PERUSAHAAN PUBLIK SEKTOR PERTANIAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2019-2020)*. www.ojk.go.id

- Suresti, A. (2015). *PENGARUH WORKLOAD, AUDITOR SPESIALISASI INDUSTRI, DAN AUDIT TENURE TERHADAP KUALITAS AUDIT DENGAN KOMITE AUDIT SEBAGAI VARIABEL MODERATING*. Universitas Islam Negeri Syarif Hidayatullah.
- Udayani, N. K. S., & Badera, I. D. N. (2017). KUALITAS AUDIT SEBAGAI PEMODERASI PENGARUH PERGANTIAN MANAJEMEN DAN AUDIT FEE PADA AUDITOR SWITCHING. *E-Jurnal Akuntansi Universitas Udayana*, 20, 1820–1847.
- Utami, V. P., & Rani, P. (2024). Pengaruh Auditor Workload, Kompleksitas Operasi Perusahaan, Gender Komite Audit, dan Reputasi Kantor Akuntan Publik Terhadap Audit Report Lag: Studi Empiris pada Perusahaan Sektor Pertambangan. *Akurat: Jurnal Penelitian Ilmu Akuntansi*, 1, 29–38. <https://jurnal.budiluhur.ac.id/index.php/akurat>
- Wan Hussin, W. N., Bamahros, H. M., & Shukeri, S. N. (2018). Lead engagement partner workload, partner-client tenure and audit reporting lag: Evidence from Malaysia. *Managerial Auditing Journal*, 33(3), 246–266. <https://doi.org/10.1108/MAJ-07-2017-1601>
- Widarjono, A. (2007). *Ekonometrika: teori dan aplikasi untuk ekonomi dan bisnis*. Yogyakarta: Ekonisia.
- Zahrotunnisa, S. B., & Kuntadi, C. (2024). PENGARUH SOLVABILITAS, PROFITABILITAS, DAN AUDIT TENURE TERHADAP AUDIT REPORT LAG. *JMA*, 2(5), 3031–5220. <https://doi.org/10.62281>
- Zanra, S. W., & Zubir, Z. (2023). THE EFFECT OF AUDITOR SWITCHING AND PROFITABILITY ON AUDIT REPORT LAG WITH THE AUDIT COMMITTEE AS A MODERATING VARIABLE. *International Journal Multidisciplinary Science*, 2(1), 13–21. <https://doi.org/10.56127/ijml.v2i1.548>