

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2012). Internal audit assistance and external audit timeliness. *Auditing*, 31(4), 3–20. <https://doi.org/10.2308/ajpt-10296>
- 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>
- Adams, M. B. (1994). Emerald Article: Agency Theory and the Internal Audit. *Managerial Auditing Journal*, 9(8), 8–12. <http://dx.doi.org/10.1108/02686909410071133>
- Ahmed, A. A. A., & Hossain, S. (2019). Audit Report Lag: A Study of the Bangladeshi Listed Companies. *SSRN Electronic Journal*, 4(2). <https://doi.org/10.2139/ssrn.3406733>
- Al-Qadasi, A., Baatwah, S. R., & Omer, W. K. (2023). Audit fees under the COVID-19 pandemic: evidence from Oman. *Journal of Accounting in Emerging Economies*, 13(4), 806–824. <https://doi.org/10.1108/JAEE-08-2021-0269>
- Alfraih, M. M. (2016). Corporate governance mechanisms and audit delay in a joint audit regulation. *Journal of Financial Regulation and Compliance*, 24(3), 292–316. <https://doi.org/10.1108/JFRC-09-2015-0054>
- Almutairi, A. R., Dunn, K. A., & Skantz, T. (2009). Auditor tenure, auditor specialization, and information asymmetry. *Managerial Auditing Journal*, 24(7), 600–623. <https://doi.org/10.1108/02686900910975341>
- Apadore, K., & Mohd Noor, M. (2013). Determinants of Audit Report Lag and Corporate Governance in Malaysia. *International Journal of Business and Management*, 8(15), 151–163. <https://doi.org/10.5539/ijbm.v8n15p151>
- Appelbaum, D., Budnik, S., & Vasarhelyi, M. (2020). Auditing and Accounting during and after the COVID-19 crisis. *CPA Journal*, 90(6), 14–19. <https://search.proquest.com/openview/de496164e95cc6f3c4199edfc56799ac/1?pq-origsite=gscholar&cbl=41798>
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). Auditing and assurance services. In *Pearson Education Limited*.
- Arifa, A. N. (2013). Pengembangan Model Audit Delay Dengan Audit Report Lag Dan Total Lag. *Accounting Analysis Journal*, 2(2), 172–181. <http://journal.unnes.ac.id/sju/index.php/aaaj>
- Ashton, R. H., Graul, P. R., & Newton, J. D. (1989). Audit delay and the timeliness of corporate reporting. *Contemporary Accounting Research*, 5(2), 657–673. <https://doi.org/10.1111/j.1911-3846.1989.tb00732.x>

- 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>
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). Auditor industry specialization and earnings quality. *Auditing: A Journal of Practice & Theory*, 22(2), 71–97. <https://doi.org/10.2308/aud.2003.22.2.71>
- Behbahaninia, P. S. (2022). Agency costs and auditor choice: moderating role of board's expertise and internal control. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-11-2021-0406>
- 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>
- Brigham, E. F., & Houston, J. F. (2009a). *Fundamentals Management Of Financial*. South-Western.
- Brigham, E. F., & Houston, J. F. (2009b). *Fundamental Of Financials Twelfth Edition*. South-Western.
- Chen, Y., Lin, B., Lu, L., & Zhou, G. (2020). Can internal audit functions improve firm operational efficiency? Evidence from China. *Managerial Auditing Journal*, 35(8), 1167–1188. <https://doi.org/10.1108/MAJ-01-2019-2136>
- Childs, M., Turner, T., Sneed, C., & Berry, A. (2022). A Contingency Theory Approach to Understanding Small Retail Business Continuity During COVID-19. *Family and Consumer Sciences Research Journal*, 50(3), 216–230. <https://doi.org/10.1111/fcsr.12434>
- Coffie, W., & Bedi, I. (2019). The effects of IFRS adoption and firm size on audit fees in financial institutions in Ghana. *Accounting Research Journal*, 32(3), 436–453. <https://doi.org/10.1108/ARJ-07-2017-0114>
- Cucinotta, D., & Vanelli, M. (2020). WHO declares COVID-19 a pandemic. *Acta Biomedica*, 91(1), 157–160. <https://doi.org/10.23750/abm.v91i1.9397>
- 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>
- Divilly, C. (2020). Audit Implications of Covid-19. *Accountancy Plus*, 40–42.
- Dzikrullah, A. D., Harymawan, I., & Ratri, M. C. (2020). Internal audit functions and audit outcomes: Evidence from Indonesia. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1750331>

- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review. *Academy of Management*, 14(1), 57–74. <https://www.jstor.org/stable/258191>
- Felix, W. L., Gramling, A. A., & Maletta, M. J. (2001). The contribution of internal audit as a determinant of external audit fees and factors influencing this contribution. *Journal of Accounting Research*, 39(3), 513–534. <https://doi.org/10.1111/1475-679X.00026>
- Francis, J., LaFond, R., Olsson, P. M., & Schipper, K. (2004). Costs of equity and earnings attributes. *Accounting Review*, 79(4), 967–1010. <https://doi.org/10.2308/accr.2004.79.4.967>
- Fuadah, L. (2017). Sistem Pengendalian Akuntansi Manajemen Pada Perusahaan Manufaktur. JP Publishing.
- Gantz, S. D. (2014). External Auditing. *The Basics of IT Audit*, 63–82. <https://doi.org/10.1016/b978-0-12-417159-6.00004-3>
- Ghozali, Imam. 2021. Aplikasi Analisis Multivariate Dengan Program SPSS Versi 26. Semarang Universitas Diponegoro
- 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, M. B. U., Huang, H. J., & Miah, M. S. (2018). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*, 23(1), 20–44. <https://doi.org/10.1111/ijau.12136>
- Harymawan, I., Prabhawa, A. A., Nasih, M., & Putra, F. K. G. (2021). Risk management committee, auditor choice and audit fees. *Risks Journals*, 9(9). <https://doi.org/10.3390/risks9090156>
- Harymawan, I., & Putri, F. V. (2023). Internal audit function, audit report lag and audit fee: evidence from the early stage of COVID-19 pandemic. *Journal of Accounting in Emerging Economies*, 13(4), 784–805. <https://doi.org/10.1108/JAEE-10-2021-0318>
- Indella, D. R., & Husaini, H. (2021). Efektivitas Komite Audit, Kualitas Auditor Eksternal Dan Kemungkinan Kecurangan Pelaporan Keuangan. *Jurnal Fairness*, 6(3), 201–218. <https://doi.org/10.33369/fairness.v6i3.15137>
- Ismael, H. R., & Kamel, H. (2020). Internal audit quality and earnings management: evidence from the UK. *Managerial Auditing Journal*, 36(7), 951–978. <https://doi.org/10.1108/MAJ-09-2020-2830>
- Jensen, M. ., & Meckling, 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>

- 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>
- Kamil, K., & Maksum, M. (2023). The Effect of Audit Report Lag, Leverage Ratio and Audit Tenure On Going Concern Audit Opinion: Empirical Study of Go Public Companies Listed on the Indonesia Stock Exchange in 2018-2020. *Journal of Economics and Business*, 6(1). <https://doi.org/10.31014/aior.1992.06.01.498>
- Knechel, W. R., Niemi, L., & Sundgren, S. (2008). Determinants of Auditor Choice: Evidence from a Small Client Market. *International Journal of Auditing*, 12(1), 65–88. <https://doi.org/10.1111/j.1099-1123.2008.00370.x>
- Lee, N. L. (Vic), Khalaf, M. S., Farag, M., & Gomaa, M. (2024). The impact of critical audit matters on audit report lag and audit fees: evidence from the United States. *Journal of Financial Reporting and Accounting*, 2023. <https://doi.org/10.1108/JFRA-03-2023-0158>
- Leventis, S., Weetman, P., & Caramanis, C. (2005). Determinants of Audit Report Lag: Some Evidence from the Athens Stock Exchange. *International Journal of Auditing*, 9(1), 45–58. <https://doi.org/10.1111/j.1099-1123.2005.00101.x>
- Levy, H. B. (2020). Financial Reporting and Auditing Implications of the COVID-19 Pandemic. *CPA Journal*, 90(5), 26–33.
- Mnif, Y., & Cherif, I. (2023). Audit partner industry specialization and audit report lag: does changing in the audit reporting requirements matter? *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-10-2022-0377>
- Monique, A., & Harymawan, I. (2022). The Influence of Industrial Specialization Auditor on Audit Report Lag. *Jabe (Journal of Accounting and Business Education)*, 6(2), 10. <https://doi.org/10.26675/jabe.v6i2.16888>
- Musah, A., Okyere, B., & Osei-Bonsu, I. (2023). The influence of the COVID-19 pandemic on audit fees and audit report timeliness of listed firms in Ghana. *Cogent Business and Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2217571>
- Otley, D. T. (1980). The Contingency Theory of management accounting: achievement and prognosis. *Accounting, Organizations and Society*. 5(4), 413-428. http://link.springer.com/chapter/10.1007%2F978-1-4899-7138-8_5#page2Accounting, Organizations and Society.
- 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>

- Owusu-Ansah, S., & Leventis, S. (2006). Timeliness of corporate annual financial reporting in Greece. *European Accounting Review*, 15(2), 273–287. <https://doi.org/10.1080/09638180500252078>
- Pizzini, M., Lin, S., & Ziegenfuss, D. E. (2015). The impact of internal audit function quality and contribution on audit delay. *Auditing*, 34(1), 25–58. <https://doi.org/10.2308/ajpt-50848>
- Rusmin, & Evans, J. (2017). Audit quality and audit report lag: Case of Indonesian listed companies. *Asian Review of Accounting*, 25(2), 1–30. <http://dx.doi.org/10.1108/ARA-06-2015-0062>
- Scott, W. R. (2012). Financial Accounting Theory. In *Essentials of Logistics and Management, the Global Supply Chain, Third Edition*. <https://doi.org/10.1201/b16379>
- Sekaran, U., & Roger, B. (2016). *Research Methods for Business: A Skill-Building Approach* (7th ed.). United Kingdom: Wiley. <https://doi.org/10.1108/LODJ-06-2013-0079>
- Shofiyah, L., & Wilujeng Suryani, A. (2020). Audit Report Lag and Its Determinants. *KnE Social Sciences*, 2020(29), 202–221. <https://doi.org/10.18502/kss.v4i7.6853>
- Sihabudin, Wibowo, D., Mulyono, S., Kusuma, J. W., Arofah, I., Ningsi, B. A., Saputra, E., Purwasih, R., & Syaharuddin. (2021). *Ekonometrika Dasar Teori dan Praktik Berbasis SPSS*.
- Solomon, I., Shields, M. D., Whittington, O. R., & Whittington, R. (1999). This content downloaded from 128.210.126.199 on Fri. *Conditions Journal of Accounting Research*, 37(1), 191–208. <http://www.jstor.org/stable/2491403>.
- Sritharan, V. (2015). Does firm size influence on firm's Profitability? Evidence from listed firms of Sri Lankan Hotels and Travels sector. *Research Journal of Finance and Accounting*, 6(6), 201–208. www.iiste.org
- Sugiyono. (2013). Metode Penelitian Kuantitatif, Kualitatif, dan R&D (2nd ed). In *Data Kualitatif*.
- 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>
- Wan-Hussin, W. N., & Bamahros, H. M. (2013). Do investment in and the sourcing arrangement of the internal audit function affect audit delay? *Journal of Contemporary Accounting and Economics*, 9(1), 19–32. <https://doi.org/10.1016/j.jcae.2012.08.001>

Yeboah, E. N., Addai, B., & Appiah, K. O. (2023). Audit pricing puzzle: Do audit firm industry specialization and audit report lag matter? *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2172013>

