

## DAFTAR PUSTAKA

- Abernathy, J. L., Finley, A. R., Rapley, E. T., & Stekelberg, J. (2021). External Auditor Responses to Tax Risk. *Journal of Accounting, Auditing and Finance*, 36(3), 489–516. <https://doi.org/10.1177/0148558X19867821>
- Agista, Zakaria, & Nasution. (2023). Pengaruh Audit Fee, Finansial Disttreet, Dan Auditor Switcthhing Terhadap Audit Delay. *Jurnal Akntasi Perpajakan Dan Auditing*, 4(1), 50–63.
- Anam, H. (2023). Umur Entitas, Komite Audit, Komisararis Independen, Ukuran Kap, Opini, Pergantian Auditor Berpengaruh Terhadap Audit Delay. *Jurnal GeoEkonomi*, 14(1), 98–114. <https://doi.org/10.36277/geoekonomi.v14i1.269>
- Annisa, M. L., & Hamzah, R. S. (2021). Influence of Debt to Equity Ratio, Return on Asset Ratio, and Firm Size on Audit Delay. *Sriwijaya International Journal of Dynamic Economics and Business*, 4(November), 315–324. <https://doi.org/10.29259/sijdeb.v4i4.315-324>
- Arismutia, S. A., & Meysi. (2022). Pengaruh Komisararis Independen, Debt to Equity Ratio dan Return on Asset Terhadap Audit Delay dengan Ukuran Perusahaan Sebagai Variabel Moderasi(Studi Kasus Pada Perusahaan Sub Sektor Pariwisata, Restoran Dan Hotel Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal Pariwisata Vokasi*, 3(2), 49–60. [www.kontan.co.id](http://www.kontan.co.id)
- Ashton, R. H., Willingham, J. J., Elliott, R. K., & Elliotttt, R. K. (1987). An Empirical Analysis of Audit Delay Research Reports An Empirical Analysis of Audit Delay. *Source: Journal of Accounting Research*, 25(2), 275–292.
- Bariyah, S., Murdijaningsih, T., & Sukma Danuta, K. (2022). Determinant Analysis of Audit Delay: Empirical Study on Companies in the Consumer cyclical Sector. Analisis Determinan Audit Delay: Studi Empiris Pada Perusahaan Sektor Consumer Cyclical. *Procedia of Social Sciences and Humanities*, 0672(c), 460–467. <https://pssh.umsida.ac.id>.
- Basuki, A. T. (2021). Analisis Data Panel dalam Penelitian Ekonomi dan Bisnis. *PT Rajagrafindo Persada*, 160.
- Billiarta, Y. M., & Mukhlisin. (2022). Pengaruh Komisararis Independen, Keahlian Akuntansi Komisararis Dan Kompleksitas Akuntansi Terhadap Audit Delay. *Prosiding Working Papers Series In Management*, 14(2), 607–619. <https://doi.org/10.25170/wpm.v14i2.4228>
- Brigham, E. F., & Houston, J. F. (2018). Fundamentals of financial management (Dasar-dasar Manajemen Keuangan). In *Engineering and Process Economics*

(Vol. 3, Issue 3).

- Bursa Efek Indonesia. (2020). *Pengumuman: Penyampaian Laporan Keuangan Auditan yang Berakhir per 31 Desember 2019*. [https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT\\_STOCK/From\\_EREP/202008/6e9fd842ec\\_b3377509ae.pdf](https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT_STOCK/From_EREP/202008/6e9fd842ec_b3377509ae.pdf)
- Bursa Efek Indonesia. (2021). *Pengumuman: Penyampaian Laporan Keuangan Auditan yang Berakhir per 31 Desember 2020*. [https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT\\_STOCK/From\\_EREP/202106/1681b405a9\\_9d3b1f0f62.pdf](https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT_STOCK/From_EREP/202106/1681b405a9_9d3b1f0f62.pdf)
- Bursa Efek Indonesia. (2022). *Pengumuman: Penyampaian Laporan Keuangan Auditan yang Berakhir per 31 Desember 2021*. [https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT\\_STOCK/From\\_EREP/202205/486d88ab68\\_4d04685a67.pdf](https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT_STOCK/From_EREP/202205/486d88ab68_4d04685a67.pdf)
- Bursa Efek Indonesia. (2023). *Pengumuman: Penyampaian Laporan Keuangan Auditan yang Berakhir per 31 Desember 2022*. [https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT\\_STOCK/From\\_EREP/202305/78e87f5cf2\\_fbb2cfd69b.pdf](https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT_STOCK/From_EREP/202305/78e87f5cf2_fbb2cfd69b.pdf)
- Bursa Efek Indonesia. (2023). *PENGUMUMAN Sanksi atas Penyampaian Laporan Keuangan Auditan Tahunan per 31 Desember 2023*. [https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT\\_STOCK/From\\_EREP/202404/f00ba7b517\\_adfd09b053.pdf](https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENT_STOCK/From_EREP/202404/f00ba7b517_adfd09b053.pdf)
- Bursa Efek Indonesia. (2024). *Daftar Saham*. <https://www.idx.co.id/id/data-pasar/data-saham/daftar-saham>
- Caroline, C., & Susanti, M. (2023). Pengaruh Ukuran Perusahaan, Auditor Switching, Financial Distress, dan Solvabilitas terhadap Audit Delay (Studi Empiris Pada Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia Tahun 2019-2022). *Prosiding: Ekonomi Dan Bisnis*, 3(2).
- Damayanti, E. (2022). Pengaruh Audit Fee Dan Reputasi Auditor Terhadap Audit Delay Pada Perusahaan Energi Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 9(2), 771. <https://doi.org/10.35137/jabk.v9i2.689>
- Daniela, M. (2023). Pengaruh Ukuran Perusahaan, Profitabilitas Dan Financial Distress Terhadap Audit Delay (Studi Empiris Pada Perusahaan Industri Subsektor Properti Dan Real Estate Inmdonesia Yang Terdaftar Di Bei Tahun 2018-2021). *Prosiding, Ekonomi Dan Bisnis*, 3(2).
- Elgood, A. B. (2006). Tax management in companies. *International Tax Review*, 29(44), 10–13.
- 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), 0–12. [https://doi.org/10.21511/imfi.21\(1\).2024.01](https://doi.org/10.21511/imfi.21(1).2024.01)
- 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>
- Foster, K., Julianto, W., & Setiawan, A. (2021). Pengaruh Ukuran KAP, Audit Tenure dan Audit Fee terhadap Audit Delay. *Prosiding Biema Business Management, Economic, and Accounting National Seminar*, 2(1), 1241–1254.
- Gunawan, A. R., Djajadikerta, H., Setiawan, A., & Wirawan, S. (2023). Pengaruh Audit Tenure, Ukuran Perusahaan, dan Proporsi Dewan Komisaris Independen terhadap Audit Delay pada Sektor Healthcare yang Terdaftar di BEI Tahun 2020-2021. *Jurnal Pendidikan Tambusai*, 7(3), 29416–29426. <https://www.jptam.org/index.php/jptam/article/view/11710%0Ahttps://www.jptam.org/index.php/jptam/article/download/11710/9037>
- Hadi, S., & Gharniscia, J. S. (2023). The Effect of Company Size, KAP Reputation, Audit Fee, Auditor Switching on Audit Delay (Case Study of Hotel Companies, Restaurants on the Indonesia Stock Exchange, 2016-2021). *Jurnal Akuntansi, Kewirausahaan Dan Bisnis*, 4(1), 88–100.
- Islami, R. I., Mufidah, A. K., & Azzahra, H. (2023). Literatur Review : Analisis Pergantian Auditor , Opini Audit , Dan Audit Fee Terhadap Audit Delay. *Student Research Journal*, 1(6), 156–157.
- Jensen, M. C., & Meckling, W. H. (1976). Also published in Foundations of Organizational Strategy. *Journal of Financial Economics*, 4, 305–360. <http://ssrn.com/abstract=94043Electroniccopyavailableat:http://ssrn.com/abstract=94043http://hupress.harvard.edu/catalog/JENTHF.html>
- Katadata Media Network. (2023). *Awal 2023, Ada 833 Emiten di Bursa Efek Indonesia*. <https://databoks.katadata.co.id/datapublish/2023/01/13/awal-2023-ada-833-emiten-di-bursa-efek-indonesia>
- Khusnah, H., Faisal, A. A., Anugraini, M., Ula, F. F., & Husnaini, W. (2022). The Effect Of Company Size On Audit Delay: The Moderating Role Of Kap's Reputation. *Business and Finance Journal*, 7(2), 161–174. <https://doi.org/10.33086/bfj.v7i2.3295>
- Laia, S. (2023). Pengaruh Ukuran Perusahaan, Profitabilitas, Reputasi Kantor Akuntan Publik Terhadap Audit Delay Pada Perusahaan Food and Beverage Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2020. *Festival Riset Ilmiah Manajemen & Akuntansi*, 13(1), 35–44.
- Larasati, T., & Fitriyana, F. (2019). Pengaruh Komisaris Independen, Komite Audit, dan Ukuran Perusahaan Terhadap Audit Delay (Studi Emprisi pada Perusahaan

- Sektor Barang Konsumsi Primer yang Terdaftar di Bursa Efek Indonesia 2017-2021). *Angewandte Chemie International Edition*, 6(11), 951–952., 2(1), 155–169.
- Manajang, F. C., & Yohanes. (2022). Pengaruh Kompleksitas Perusahaan, Ukuran Perusahaan, Reputasi KAP, dan Pandemi COVID-19 Terhadap Audit Delay. *Jurnal Akuntansi Trisakti*, 0902(September), 243–266.
- Milgram, S. (1963). Behavioral Study of obedience. *Journal of Abnormal and Social Psychology*, 67(4), 371–378. <https://doi.org/10.1037/h0040525>
- Neuman, S. S., Omer, T. C., & Schmidt, A. P. (2020). Assessing Tax Risk: Practitioner Perspectives. *Contemporary Accounting Research*, 37(3), 1788–1827. <https://doi.org/10.1111/1911-3846.12556>
- Nurrahmani, R. M., Handayani, M., Nusa, G. H., Jenderal, U., & Yani, A. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Solvabilitas, Laba Rugi dan Ukuran KAP Terhadap Audit Delay. *Jurnal Akuntansi*, 17(1), 13–23.
- Olimsar, F. (2023). Pengaruh Ukuran Perusahaan dan Solvabilitas Terhadap Audit Delay. *Jurnal Ekonomi & Ekonomi Syariah*, 6(1), 506–516. <https://doi.org/10.36778/jesya.v6i1.971>
- Purba, L. C. D., Sinaga, Y. M., & Gultom, S. A. (2022). Pengaruh Fee Audit, Ukuran Perusahaan (Firm Size) dan Ukuran Kantor Akuntan Publik terhadap Audit Delay. *Jurnal Akuntansi, Keuangan Dan Perpajakan*, 5(1), 9–18. <https://doi.org/10.51510/jakp.v5i1.769>
- Putra, H. ardhi, Afrizal, & Rahayu. (2023). The Effect of Audit Fee, Audit Opinion, KAP Size, Audit Tenure and Auditor Switching for Audit Delay in Companies on The Lq 45 Index Listed on Idx 2019-2021. *Indonesian Journal of Economic & Management Sciences*, 1(4), 523–540. <https://doi.org/10.55927/ijems.v1i4.5122>
- Putri, M. I., & Tumirin, T. (2022). Pengaruh Opini Audit, Fee, Kesulitan Keuangan, dan Efektivitas Komite Terhadap Audit Delay. *Journal of Culture Accounting and Auditing*, 1(2), 72. <https://doi.org/10.30587/jcaa.v1i2.4294>
- Rabaiyah, Elyanti Rosmanidar, & Nurfitri Martaliah. (2023). Pengaruh Ukuran Perusahaan, Auditor Switching Dan Audit Fee Terhadap Audit Delay Pada Perusahaan Properti Yang Terdaftar Di Issi Periode 2016-2020. *Jurnal Ilmiah Manajemen, Ekonomi Dan Akuntansi*, 3(2), 155–163. <https://doi.org/10.55606/jurimea.v3i2.260>
- Rosanita, D., Djaddang, S., & Mulyani, J. M. V. (2024). Peran sustainability report , dewan Komisaris , Komisaris Independen , Komite Audit dan Spesialisasi Industri KAP terhadap audit report lag. *Proceeding of National Conference on Accounting & Finance*, 6, 241–259.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building*

Approach. *Leadership & Organization Development Journal*, 34(7), 700–701. <https://doi.org/10.1108/lodj-06-2013-0079>

Shanti, Y. K., & Kusumawardhany, S. S. (2023). Pengaruh Komisaris Independen Dan Ukuran Kap Terhadap Audit Delay Dengan Ukuran Perusahaan Sebagai Pemoderasi. *Jurnal Widya*, 4(1), 1–23. <https://doi.org/10.54593/awl.v4i1.147>

Subagja, E. H. (2022). Analisa Pengaruh Audit Tenure, Ukuran Perusahaan, dan Debt to Equity Terhadap Audit Delay. *ECo-Fin*, 4(1), 23–31. <https://doi.org/10.32877/ef.v4i1.456>

Suwardi, E., & Saragih, A. H. (2023). The effect of tax risk on audit report delay: Empirical evidence from Indonesia. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2192315>

Ubwarin, K. H., Setyorini, C. T., & Bawono, I. R. (2021). The Influence of Firm Size, Audit Firm Size, Profitability, Solvability, and Public Ownership on Audit Delay. *Jurnal Economia*, 17(2), 162–174. <https://doi.org/10.21831/economia.v17i2.33730>

Virginia, A. M., Djajadikerta, H., Setiawan, A., & Wirawan, S. (2023). Pengaruh Proporsi Dewan Komisaris Independen, Likuiditas, dan Solvabilitas Terhadap Audit Delay Perusahaan pada Industri Property dan Real Estate yang Terdaftar di BEI pada Tahun 2018-2021. *Journal of Economics and Business UBS*, 12(6), 58–71.

Zusraeni, N., & Hermi, H. (2020). Pengaruh Struktur Kepemilikan Saham, Audit Tenure, Reputasi Auditor Dan Audit Fee Terhadap Audit Delay. *Jurnal Ekonomi Trisakti*, 2(2), 999–1010. <https://doi.org/10.25105/jet.v2i2.14492>