

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>
- Abdina Sari, N. K. M., & 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). In *Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha* (Vol. 12). <https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/31249>
- Aktual, J. A., Safrihana, R., & Muawanah, S. (2019). *Faktor yang Memengaruhi Auditor Switching di Indonesia*. <https://pdfs.semanticscholar.org/dc15/986c90922630de1acb84d4f4efd7729abf61.pdf>
- Anggreni, N. K. A. A., & Latrini, M. Y. (2016). PENGARUH AUDIT TENURE PADA KECEPATAN PUBLIKASI LAPORAN KEUANGAN AUDITAN DENGAN SPESIALISASI INDUSTRI AUDITOR SEBAGAI PEMODERASI. *E-Jurnal Akuntansi Universitas Udayana*, 15(2), 832–846. <https://ojs.unud.ac.id/index.php/akuntansi/article/download/15872/13842>
- Apriani, T., & Megawati. (2019). PENGARUH TENURE KAP DAN AUDIT FEE TERHADAP KUALITAS AUDIT DENGAN DIMODERASI KOMITE AUDIT. *Jurnal Ekonomi STIEP*, 4(2). <https://jurnal.stiepontianak.ac.id/index.php/jes/article/view/63>

- Astutik, D. T., Widowati, S. Y., & Prapti, L. (2021). Accounting Analysis Journal Factors that Affect Audit Delay in Companies at LQ 45 ARTICLE INFO ABSTRACT. *Accounting Analysis Journal*, 10(2), 138–142. <https://doi.org/10.15294/aaj.v10i2.46138>
- Azalia David, H. M., & Butar Butar, S. (2020). Pengaruh Tata Kelola Perusahaan, Reputasi KAP, Karakteristik Perusahaan dan Opini Audit terhadap Audit Delay. In *Jurnal Akuntansi Bisnis* (Vol. 18, Issue 1). <http://journal.unika.ac.id/index.php/jab>
- Aziz, A. A., Isa, F., & Faidzal Abu, M. (2014). Audit Report Lags of Federal Statutory Bodies in Malaysia. *International Conference on Economics, Management and Development*, 73–78. https://www.researchgate.net/profile/Vissanu-Zumitzavan/publication/287234837_The_impact_of_different_styles_of_learning_and_categorisations_of_organisational_strategies_on_organisational_performance_A_case_of_university_industry_in_Thailand/links/5f1dbb6592851cd5fa4b083b/The-impact-of-different-styles-of-learning-and-categorisations-of-organisational-strategies-on-organisational-performance-A-case-of-university-industry-in-Thailand.pdf#page=73
- Azzuhri, H., Kamaliah, & Rasuli, M. (2019). PENGARUH AUDIT TENURE, KOMPLEKSITAS OPERASI PERUSAHAAN, KUALITAS DAN OPINI AUDIT TERHADAP AUDIT REPORT LAG DENGAN SPESIALISASI INDUSTRI AUDITOR EKSTERNAL SEBAGAI VARIABEL MODERASI. <https://pekbis.ejournal.unri.ac.id/index.php/JPEB/article/viewFile/7611/6619>
- Buchori, A., & Budiantoro, H. (2019). PENGARUH UKURAN PERUSAHAAN KLIEN, AUDIT TENURE, DAN SPESIALISASI AUDITOR TERHADAP KUALITAS AUDIT. *Jurnal Pajak, Akuntansi, Sistem Informasi, Dan Auditing*, 1(1), 22–39. <https://academicjournal.yarsi.ac.id/index.php/jpaksi/login>

- 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/https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/https://doi.org/10.1016/0165-4101(95)00403-3)
- Darmawan, M. S., & Ardini, L. (2021). *PENGARUH AUDIT FEE, AUDIT TENURE, AUDIT DELAY DAN AUDITOR SWITCHING PADA KUALITAS AUDIT*. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/3992>
- 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 and Finance*, 36(2), 613–623. <https://doi.org/10.1016/j.jbankfin.2011.09.007>
- Dian Anggraeni, R., Zulman Hakim, M., Samara, A., Rachellia, udbacid, & Yuni Algantya, V. (2022). *Pengaruh Ukuran Perusahaan, Solvabilitas Dan Opini Audit Terhadap Audit Delay Pada Sektor Transportation, Logistic And Deliveries Di Indonesia*. <https://jurnal.buddhidharma.ac.id/index.php/akunto/article/view/1787>
- Dunn, K. A., & Mayhew, B. W. (2004). Audit Firm Industry Specialization and Client Disclosure Quality. In *Review of Accounting Studies* (Vol. 9). Kluwer Academic Publishers. <https://link.springer.com/article/10.1023/B:RAST.0000013628.49401.69>
- Dyah, P., Arumningtyas, A., & Firman, R. *. (2019). *PENGARUH SPESIALISASI INDUSTRI AUDITOR, REPUTASI AUDITOR, DAN AUDIT TENURE TERHADAP AUDIT REPORT LAG*. In *INDICATORS* (Vol. 1, Issue 2). <http://indicators.iseisemarang.or.id/index.php/jebis/article/view/37>
- Dyer, J. C., & McHugh, A. J. (1975). The Timeliness of the Australian Annual Report. *Journal of Accounting Research*, 13(2), 204–219. <https://www.jstor.org/stable/2490361>

- Felicia, W., & Pesudo, D. A. A. (2019). Mengapa Perusahaan Terlambat Menerbitkan Laporan Keuangan? *Perspektif Akuntansi*, 2(1), 71–88. <https://doi.org/10.24246/persi.v2i1.p71-88>
- Frans, K., & Ilham, M. (2022). KARAKTERISTIK KOMITE AUDIT DAN KETERLAMBATAN PENYAMPAIAN LAPORAN KEUANGAN. *Milkiyah: Jurnal Hukum Ekonomi Syariah*, 1(2), 57–64. <https://doi.org/10.46870/milkiyah.v1i2.232>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Badan Penerbit Universitas Diponegoro.
- Hadiwinanto, D., & Ike Purnomo, L. (2020). *THE EFFECT OF FINANCIAL DISTRESS AND SPECIALIZATION OF AUDITOR INDUSTRY ON AUDIT DELAY*. https://dir dosen.budiluhur.ac.id/0315057904/Prosiding%20Pamulang_compressed.pdf#page=207
- Hananto Andreas, H. (2012). *Spesialisasi Industri Auditor Sebagai Prediktor Earnings Response Coefficient Perusahaan Publik yang Terdaftar di Bursa Efek Indonesia*. <https://ojs.petra.ac.id/ojsnew/index.php/aku/article/view/18709>
- Hayati, K., Sihotang, J., Lubis, A., & Halawa, D. (2021). The Effect of Institutional Ownership, Audit Opinion, KAP Reputation, Management Changes and Audit Delay on Auditor Switching. *Journal Research of Social, Science, Economics, and Management*, 1(2), 130–147. <https://doi.org/10.36418/jrssem.v1i2.14>
- Islamy Putri, M. (2022). Pengaruh Opini Audit, Fee Audit, Kesulitan Keuangan dan Efektivitas Komite Terhadap Audit Delay. *Journal of Cultural Accounting and Auditing*, 1(2), 72–87. <https://journal.umg.ac.id/index.php/jcaa/article/view/4294>
- Ismi Fauziyyah, Z., & Praptiningsih. (2020). PENGARUH AUDIT FEE, AUDIT TENURE, DAN ROTASI AUDITERHADAP KUALITAS AUDIT THE

EFFECT OF AUDIT FEE, AUDIT TENURE, AND AUDIT ROTATION ON AUDIT QUALITY. *Jurnal MONEX*, 9(1), 1–17.
<https://ejournal.poltekharber.ac.id/index.php/monex/article/view/1232>

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://www.sciencedirect.com/science/article/pii/0304405X7690026X>

Khayati, A., Sari, R. D. P., & Giovanni, A. (2022). Nilai Tambah Modal Manusia dan Keberlangsungan Bisnis Perusahaan Sektor Consumer Non-Cyclicals. *Borobudur Management Review*, 2(2), 169–189. <https://doi.org/10.31603/bmar.v2i2.7377>

Kuntadi, C., & Astuti, I. P. (2022). Literatur Review: The Effect of Earnings Management, Company Size, and Audit Opinion on Audit Delay. *Article in Budapest International Research and Critics Institute (BIRCI-Journal) Humanities and Social Sciences*. <https://doi.org/10.33258/birci.v5i4.7106>

Leliana, A., Abdul, S. ;, Khalil, W. A., Fitriyah, F., Syari'ah, F., Hukum, P., Syari'ah, E., & Kediri, I. (2020). Tinjauan Hukum Islam Terhadap Praktik Sewa Menyewa Pohon Mangga Di Kalangan Masyarakat Dusun Patuk TINJAUAN HUKUM ISLAM TERHADAP PRAKTIK SEWA MENYEWAWA POHON MANGGA DI KALANGAN MASYARAKAT DUSUN PATUK (Overview of Islamic Law Against Leasing Practices of Leasing Mango Trees Among Patuk Communities). *Jurnal QAWANIN*, 4(1), 97–120.
<https://jurnalfasya.iainkediri.ac.id/index.php/qawanin/article/view/53>

Lisa, N. N., & Hendra, L. (2020). PENGARUH AUDITOR SWITCHING, AUDIT TENURE, PROFITABILITAS DAN UKURAN PERUSAHAAN TERHADAP AUDIT REPORT LAG (Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2019). *Sekolah Tinggi Ilmu Ekonomi Indonesia*.

- Monique, A., & Harymawan, I. (2022). The Influence of Industrial Specialization Auditor on Audit Report Lag. In *Journal of Accounting and Business Education* (Vol. 6, Issue 2). <http://journal2.um.ac.id/index.php/jabe/>
- Nabila, F., & Hartinah, S. (2021). Determinan Kualitas Audit dengan Tenure Audit sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Governance*, 2(1), 40–52. <https://jurnal.umj.ac.id/index.php/JAGo/article/view/9590>
- Noviani, S., & Aminah, S. (2023). Pengaruh Opini Audit-Pergantian Auditor dan Return On Assets (ROA) Terhadap Audit Delay. *Jurnal Akuntansi Dan Teknologi Keuangan*, 1(2), 83–91. <https://doi.org/10.56854/atk.v1i2.165>
- Pradipta, A., & Zalukhu, A. G. (2020). Audit Report Lag: Specialized Auditor and Corporate Governance. *GATR Global Journal of Business Social Sciences Review*, 8(1), 41–48. [https://doi.org/10.35609/gjbssr.2020.8.1\(5\)](https://doi.org/10.35609/gjbssr.2020.8.1(5))
- Praptika, P. Y. H., & Rasmini, N. K. (2016). PENGARUH AUDIT TENURE, PERGANTIAN AUDITOR DAN FINANCIAL DISTRESS PADA AUDIT DELAY PADA PERUSAHAAN CONSUMER GOODS. *E--Jurnal Akuntansi Universitas Udayana*, 15(3), 2052–2081. <https://ojs.unud.ac.id/index.php/akuntansi/article/download/17786/13957>
- Putu, L., Wulandari, E., Nyoman, N., Suryandari, A., Putu, A. A., Bagus, G., & Susandya, A. (2022). Pengaruh Kompleksitas Operasi Perusahaan, Opini Audit, Reputasi KAP, Solvabilitas, Dan Ukuran Perusahaan Terhadap Audit Delay. *JURNAL KARMA (Karya Riset Mahasiswa Akuntansi)*, 2(1), 2274–2283. <https://e-journal.unmas.ac.id/index.php/karma/article/view/5387>
- Senjaya, K., & Suprasto, B. (2016). TINGKAT SPESIALISASI INDUSTRI AUDITOR SEBAGAI PEMODERASI PENGARUH UKURAN PERUSAHAAN PADA AUDIT DELAY. *E-Jurnal Akuntansi Universitas Udayana*, 14(3), 2013–2040.

https://simdos.unud.ac.id/uploads/file_penelitian_1_dir/aab16c88eeebcf9dbb08473c9556ebc0.pdf

- Setiyanti, S. W. (2012). JENIS-JENIS PENDAPAT AUDITOR (OPINI AUDITOR). *Jurnal STIE Semarang*, 4(2).
<https://download.garuda.kemdikbud.go.id/article.php?article=939153&val=14551&title=JENIS-JENIS%20PENDAPAT%20AUDITOR%20OPINI%20AUDITOR>
- Simalango, E. D., & Siagian, V. (2022). PENGARUH UKURAN PERUSAHAAN, OPINI AUDITOR, REPUTASI AUDITOR, DAN PERGANTIAN MANAJEMEN TERHADAP AUDITOR SWITCHING PADA “INDEKS PAPAN UTAMA”. *Jurnal Akuntansi Universitas Jember*, 20(1).
<https://jurnal.unej.ac.id/index.php/JAUJ/article/view/30891>
- Siswanto, F., & Suhartono, S. (2022). THE EFFECT OF INSTITUTIONAL OWNERSHIP, PUBLIC ACCOUNTING FIRM REPUTATION, AUDITOR INDUSTRY SPECIALIZATION PROFITABILITY, AND COMPANY SIZE ON AUDIT DELAY (STUDY IN CONSUMER GOODS COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2018-2020). *Jurnal Akuntansi*, 16(2), 192–218. <https://doi.org/10.25170/jara.v16i1.1313>
- Stephanie, J., Jatmiko, T., & Prabowo, W. (2017). ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI AUDITOR SWITCHING (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2011-2015). *DIPONEGORO JOURNAL OF ACCOUNTING*, 6(3), 1–12.
<https://ejournal3.undip.ac.id/index.php/accounting/article/view/18217>
- Surtiningsih, D. M. D., & Wijaksana, T. I. (2015). *PENGARUH CORPORATE SOCIAL DISCLOSURE INDEX (CSDI) TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN SEKTOR CONSUMER GOODS INDUSTRY YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2007-2013*.

<https://openlibrarypublications.telkomuniversity.ac.id/index.php/management/article/view/2196>

Suryani, N., Jailani, Ms., Suriani, N., Raden Mattaher Jambi, R., & Sulthan Thaha Saifuddin Jambi, U. (2023). *Konsep Populasi dan Sampling Serta Pemilihan Partisipan Ditinjau Dari Penelitian Ilmiah Pendidikan*. <http://ejournal.yayasanpendidikandzurriyatulquran.id/index.php/ihsan/article/view/55>

Tambunan, P. U. (2014). PENGARUH OPINI AUDIT, PERGANTIAN AUDITOR DAN UKURAN KANTOR AKUNTAN PUBLIK TERHADAP AUDIT REPORT LAG. *Jurnal Akuntansi Universitas Negeri Padang*, 3(1). <https://ejournal.unp.ac.id/students/index.php/akt/article/view/1530>

Triwibowo, E., & Astrini, D. P. (2019). PENGARUH REPUTASI KAP, FINANCIAL DISTRESS, DAN PERTUMBUHAN PERUSAHAAN KLIEN TERHADAP AUDITOR SWITCHING. *Jurnal Akuntansi Bisnis Pelita Bangsa*, 4(2), 71–80. <https://journal.lppmpelitabangsa.id/index.php/akubis/article/download/63/21>

Whitworth, J. D., & Lambert, T. A. (2014). Office-Level Characteristics of the Big 4 and Audit Report Timeliness. *AUDITING: A Journal of Practice & Theory*, 33(3), 129–152. <https://doi.org/10.2308/ajpt-50697>

Widharma, F., & Susilowati, E. (2020). Auditor Switching, Financial Distress, and Financial Statement Fraud Practices with Audit Report Lag as Intervening Variable. *Journal of Accounting and Strategic Finance*, 3(2), 243–257. <https://doi.org/10.33005/jasf.v3i2.135>

Winata, T. S., Arasy, A., Theodorus, H., & Meiden, C. (2023). Faktor-Faktor Yang Mempengaruhi Audit Delay: Systematic Literature Review Periode 2015-2023. *INNOVATIVE: Journal Of Social Science Research*, 3(2), 8131–8141. <http://j-innovative.org/index.php/Innovative/article/view/1358>

Yamashida Radinahdi Alifuddin, M., Askandar Shodiq, N., & Sudaryanti, D. (2020).
PENGARUH PROFITABILITAS, LEVERAGE, KOMPLEKSITAS OPERASI,
REPUTASI KAP DAN KOMITE AUDIT PADA AUDIT DELAY PADA
PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA TAHUN 2017-2019. *E-JRA*, 9(5), 122–136.
<https://jim.unisma.ac.id/index.php/jra/article/view/8295>

