DAFTAR PUSTAKA

Abernathy, J. L., Barnes, M., Stefaniak, C., & Weisbarth, A. (2017). An International Perspective on *Audit Report Lag*: A Synthesis of the Literature and Opportunities for Future Research. *International Journal of Auditing*, *21*(1), 100–127. https://doi.org/10.1111/ijau.12083

Adi Prayogi, Y. (2023). Pengaruh Profitabilitas terhadap *Audit Report Lag* dengan Kualitas Audit sebagai Variabel Moderasi. *Jurnal Akuntansi AKUNESA*, *11*(3), 260–268. https://doi.org/10.26740/akunesa.v11n3.p260-268

Agnes Ivanka, Riadi, Amelia Livia Liansari, Jeniffer Lourent, & Desy Astrid Anindya. (2025). The Influence Of Audit Committee, Audit Tenure, Company Size And Solvency On *Audit Report Lag* With Audit Quality As A Moderating Variable In Financial Sector Companies Listed On The Indonesia Stock Exchange In 2020-2023 Pengaruh Komite Audit, Audit Tenure. *Management Studies and Entrepreneurship Journal*, *6*(3), 1876–1891. http://journal.yrpipku.com/index.php/msej

Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing ang Assurance Service* (A. D'Ambrosio (ed.); Global). Pearson.

Astuti, Sembiring, L. D., Supitriyani, Khairul Azwar, & Susanti. Elly. (2021). *Analisis Laporan Keuangan*. Media Sains Indonesia.

Ayu Puspaningrum, & Amir Indrabudiman. (2024). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas dan Reputasi KAP terhadap *Audit Report Lag* (Studi Empiris pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023). *Jurnal Penelitian Ilmu Ekonomi Dan Keuangan Syariah*, *2*(3), 180–193. https://doi.org/10.59059/jupiekes.v2i3.1612

bagouzi, K. (2025). The Future of Auditing: How AI Will Transform the Profession by 2030. *Journal of International Commercial Law and Technology*, *6*(1), 370–389. https://doi.org/10.61336/jiclt/25-01-33

Brenda, B., Setiawan, T., & Bimo, I. D. (2025). Faktor-faktor yang Memengaruhi

Audit Report Lag pada Sektor Consumer Cyclicals. *Jesya*, *8*(2), 1505–1515. https://doi.org/10.36778/jesya.v8i2.2019

Budiarti, A., & Achmad, T. (2023). *Analisis Pengaruh Internal Dan External Corporate Governance Terhadap Audit Report Lag (Studi Empiris pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021)*. *12*, 1–11.

Chrystalia, C., Apriwenni, P., & Esra, M. A. (2024). Total *Audit Report Lag*: Pengaruh Profitabilitas, Leverage Dan Ukuran Perusahaan. *Jurnal Akuntansi*, *13*(2), 198–212. https://doi.org/10.46806/ja.v13i2.1256

CNBC, I. (2025). *Belum Submit Laporan Keuangan 2024, BEI Gembok & Denda 68 Emiten Ini*. https://www.cnbcindonesia.com/market/20250701105514-17-645181/belum-submit-laporan-keuangan-2024-bei-gembok-denda-68-emiten-ini

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

Diana, H., & Hidayat, D. (2022). The Effect of Audit Tenure and Size of Public Accountant Firm on *Audit Report Lag* with Auditor Industry Specialization as Moderating Variable. *INFLUENCE: International Journal of Science Review*, *4*(1), 227–238. https://doi.org/10.54783/influencejournal.v4i1.21

Durand, G. (2019). The determinants of *Audit Report Lag*: a meta-analysis. *Managerial Auditing Journal*, *34*(1), 44–75. https://doi.org/10.1108/MAJ-06-2017-1572

Dwianto, A., Zulfikar, Z., Setiawati, E., Qurrota A'yun, A., Hardina, L., & Puspitasari, D. (2024). Navigating Delays: Exploring Factors Influencing Audit Timeliness. *Transnational Business and Management*, *2*(1), 1–14. https://doi.org/10.33182/tbm.v2i1.3284

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

Fasha, T. N., & Dwi, R. (2022). Pengaruh Efektivitas Komite Audit, Reputasi Auditor, Spesialisasi Auditor Terhadap *Audit Report Lag*. Diponegoro Journal of Accounting. *Diponegoro Journal of Accounting.*, *11*(2020), 1–15.

Ghozali. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Dipenogoro.

GoTrade. (2026). Saham Sektor Energi: Contoh, Faktor Global, dan Prospeknya. *Gotrade*. https://www.heygotrade.com/id/blog/saham-sektor-energi-adalah#:~:text=Mengenal Sektor Energi: Minyak%2C Gas%2C hingga Renewable,bersih seperti tenaga surya%2C angin%2C dan biomassa.

Habib, A., & Bhuiyan, M. B. U. (2011). Audit firm industry specialization and the *Audit Report Lag*. *Journal of International Accounting, Auditing and Taxation*, *20*(1), 32–44. https://doi.org/10.1016/j.intaccaudtax.2010.12.004

IAPI. (2025). *Standar Profesional Akuntan Publik: Standar Audit 200, Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit* (Vol. 32, Issue 3, pp. 167–186). Institut Akuntan Publik Indonesia.

Irwansyah. (2024). *Pengaruh Profitabilitas, Solvabilitas, Ukuran Perusahaan, Ukuran Kap, Dan Umur Perusahaan Terhadap Audit Delay*. *25*(2), 69–79.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial. *Journal of Financial Economics*, *3*, 305–360. https://doi.org/http://dx.doi.org/10.1016/0304-405X(76)90026-X

Kasmir. (2019). *Analisis Laporan Keuangan* (Revisi). PT RAJAGRAFINDO PERSADA.

Knechel, W. R., & Payne, J. L. (2001). Additional evidence on *Audit Report Lag*. *Auditing*, *20*(1), 137–146. https://doi.org/10.2308/aud.2001.20.1.137

Marunduh, A. P. (2023). *Audit Delay (Teori dan Studi Empiris)* (T. Media (ed.)). Tahta Media Group.

Maydina Hartati, & Edi Sukarmanto. (2024). Pengaruh Efektivitas Komite Audit dan Ukuran Perusahaan terhadap Kualitas Laporan Keuangan. *Bandung Conference Series: Accountancy*, *4*(1), 141–146. https://doi.org/10.29313/bcsa.v4i1.12232

Mulyadi. (2017). *Auditing* (6th ed.). Karya Salemba Empat.

Nasirwan, M. Arsyadi Ridha, Gomgom Situngkir, Azizul Kholis, & Muhammad Ridha Habibi. (2025). *Good Corporate Governance dan Kinerja Keuangan: Bukti Empiris dari Sektor Perbankan Indonesia*. *7*(3), 1083–1101.

Nasution, S. A., & Trisnawati, Ri. (2024). *Pengaruh Firm Size, Ukuran Kantor Akuntan Publik (KAP), Profitabilitas dan Opini Audit Terhadap Audit Report Lag yang Dimoderasi Dengan Spesialisasi Auditor*. *08*(03), 1–19.

Otoritas Jasa Keuangan RI. (2015). Peraturan Otoritas Jasa Keuangan Nomor 55 /POJK.04/2015 Tahun 2015 tentang Pembentukan dan Pedoman Pelaksana Kerja Komite Audit. *Ojk.Go.Id*, 1–29. http://www.ojk.go.id/id/kanal/iknb/regulasi/lembaga-keuangan-mikro/peraturan-ojk/Documents/SAL-POJK PERIZINAN FINAL F.pdf

Pangestu, J. C., & Octavia, P. (2025). Factors That Cause *Audit Report Lag* For Issuers In The Energy Sector On The Idx For The Period Of 2021 To 2023. *International Journal of Multidisciplinary Sciences and Arts*, *4*(2), 51–57. https://doi.org/10.47709/ijmdsa.v4i2.5904

Raweh, N. A. M., Abdullah, A. A. H., Kamardin, H., & Malek, M. (2021). Industry expertise on audit committee and audit report timeliness. *Cogent Business and Management*, *8*(1). https://doi.org/10.1080/23311975.2021.1920113

Setiawan, E. M., & Ridaryanto, P. (2022). Analisis Pengaruh Efektifitas Dewan Komisaris Dan Komite Audit Terhadap Kualitas Sustainability Report. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, *19*(1), 126–149. https://doi.org/10.25170/balance.v19i1.3510

Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif Dan R & D* (Cetakan ke). Alfabeta.

Sukamulja, S. (2019). *Analisis Laporan Keuangan Sebagai Dasar Pengambilan Keputusan Investasi* (F. M (ed.); 1st ed.). Penerbit ANDI Yogyakarta.

Susanti, L., & Sigit, M. (2024). The Influence Of Company Size, Public Accounting Firm Size, And Profitability On *Audit Report Lag*. *Jurnal Perspektif Manajerial Dan Kewirausahaan (JPMK)*, *4*(2), 89–96. https://doi.org/10.61132/ijema.v2i3.737

Wirayudha, P. B. S., & Budiarta, K. (2022). *Profitabilitas, Ukuran Perusahaan, Reputasi Kantor Akuntan Publik dan Audit Report Lag*. *32*, 2837–2849. https://doi.org/10.24843/EJA.2022.v32.i09.p16