

DAFTAR PUSTAKA

- Abbas, D. S., Hakim, M. Z., & Rustandi, R. (2019). Pengaruh Profitabilitas, Solvabilitas, Opini Audit Dan Reputasi Kantor Akuntan Publik Terhadap Audit Report Lag (Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2012-2015). *Competitive Jurnal Akuntansi Dan Keuangan*.
- 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>
- Aditya, M. R., Yuliani, N. L., & Maharani, B. (2022). The Effect Of Profitability, Solvency, Company Size, Institutional Ownership, Auditor's Opinion On Audit Delay. *Unimma Journal*, 766–779.
- Afenya, M. S., Arthur, B., Kwarteng, W., & Kyeremeh, G. (2022). The Impact Of Audit Committee Characteristics On Audit Report Time Lag : Evidence From Ghana. *Research Journal Of Finance And Accounting*, 13(4). <https://doi.org/10.7176/Rjfa/13-4-01>
- Agustina, S. D., & Jaeni. (2022). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Solvabilitas Dan Likuiditas Terhadap Audit Report Lag. *Owner: Riset & Jurnal Akuntansi*, 6, 648–657.
- Akbar, C. (2020). *Jumlah Investor Melonjak Di 2020, Bos Bei: Ini Tahunnya Investor Retail*. *Bisnis.Tempo.Co*. <https://bisnis.tempo.co/read/1418835/jumlah-investor-melonjak-di-2020-bos-bei-ini-tahunnya-investor-retail>
- Aldoseri, M. M., Hassan, N. T., & Melegy, M. M. A. E. H. (2021). Audit Committee Quality And Audit Report Lag : The Role Of Mandatory Adoption Of Ifrs In

Saudi Companies. *Growing Science*, 7, 167–178.
<https://doi.org/10.5267/J.Ac.2020.9.019>

Alqaraleh, M. H. S., & Nour, A.-N. I. (2020). The Impact Of The Audit Committee On The Timeliness Of The Annual Financial Reports In Jordanian Companies Listed In The Amman Stock Exchange. *International Journal Of Critical Accounting*, 11(4), 287–298.

Altman, E. I., & Hotchkiss, E. (2006). *Corporate Financial Distress And Bankruptcy: Predict And Avoid Bankruptcy, Analyze And Invest In Distressed Debt* Volume 289 Of Wiley Finance (3rd Ed.). Wiley.

Altman, E. I., Hotchkiss, E., & Wang, W. (2019). *Corporate Financial Distress, Restructuring, And Bankruptcy: Analyze Leveraged Finance, Distressed Debt, And Bankruptcy*.

Alverina, G. C. A., & Hadiprajitno, P. T. B. (2022). Pengaruh Profitabilitas, Financial Distress, Ukuran Perusahaan, Reputasi Auditor Dan Opini Audit Terhadap Audit Report Lag Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Periode Sebelum Pandemi (2017-2018) Dan Periode. *Diponegoro Journal Of Accounting*, 11, 1–13.

Anugrah, E. Y., & Laksito, H. (2017). Pengaruh efektivitas Komite Audit Terhadap Ketepatan Waktu Pelaporan (Studi Empiris Pada Perusahaan Non Keuangan Terdaftar Di Bei Tahun 2015). *Diponegoro Journal Of accounting*, 6(4), 1–13.

Arif, M. F., & Hikmah, N. (2023). Pengaruh Ukuran Perusahaan, Profitabilitas, Opini Audit Dan Ukuran Kap Terhadap Audit Delay. *Yume : Journal Of Management*, 6(1), 138–149. <https://doi.org/10.37531/Yume.Vxix.323>

Arini, S. C. (2023). *Hati-Hati! Audit Perusahaan Tak Maksimal Bisa Bikin Fraud*. Finance.Detik.Com. <https://finance.detik.com/berita-ekonomi-bisnis/D-6991930/Hati-Hati-Audit-Perusahaan-Tak-Maksimal-Bisa-Bikin-Fraud>

- Ariningtyastuti, S., & Rohman, A. (2021). Pengaruh Efektivitas Komite Audit, Kondisi Keuangan, Kompleksitas Operasi, Profitabilitas, Dan Karakteristik Auditor Eksternal Terhadap Audit Report Lag (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2017-2019). *Diponegoro Journal Of Accounting*, 10(2), 1–15.
- Asyrofi, R., & Widati, L. (2023). Dampak Profitabilitas, Solvabilitas, Ukuran Perusahaan Dan Kualitas Audit Perusahaan Terhadap Audit Report Lag (Studi Kasus Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018 – 2022). *Jurnal Bisnis Dan Manajemen*.
- Bahri, S., & Amnia, R. (2020). Effects Of Company Size, Profitability, Solvability And Audit Opinion On Audit Delay. *Journal Of Auditing, Finance, And Forensic Accounting*, 8(1), 27–35.
- Basuki, A. T., & Prawoto, N. (2016). *Analisis Regresi Dalam Penelitian Ekonomi & Bisnis: Dilengkapi Aplikasi Spss & Eviews*. Pt Raja Grafindo Persada.
- Carslaw, C. A. P. N., & Kaplan, S. E. (2012). An Examination Of Audit Delay: Further Evidence From New Zealand. *Accounting And Business Research*, 37–41.
- Chandra, B., & Kellin. (2020). Analisis Pengaruh Karakteristik Komite Audit Terhadap Keterlambatan Audit Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Journal Of Applied Managerial Accounting*, 4(2), 186–207.
- Clara, A. B., & Susanto, L. (2022). Dengan Komite Audit Sebagai Variabel Moderasi. *Jurnal Multiparadigma Akuntansi*, 1v(3), 1401–1411.
- Cnbc Indonesia Research. (2023). *Utang Menggunung & Modal Minus, Tele Rawan Bangkrut?* [Www.Cnbcindonesia.Com. https://Www.Cnbcindonesia.Com/Research/20230912083757-128-471599/Utang-Menggunung-Modal-Minus-Tele-Rawan-Bangkrut](https://www.cnbcindonesia.com/research/20230912083757-128-471599/Utang-Menggunung-Modal-Minus-Tele-Rawan-Bangkrut)

- Collier, P., & Gregory, A. (1999). Audit Committee Activity And Agency Costs. *Journal Of Accounting And Public Policy*, 18, 311–332.
- Durrohman, I. (2024). *Bursa Efek Indonesia (Bei) Cetak Laba Bersih Rp578,67 Miliar Sepanjang 2023*. Market.Bisnis.Com. <https://Market.Bisnis.Com/Read/20240626/7/1777186/Bursa-Efek-Indonesia-Bei-Cetak-Laba-Bersih-Rp57867-Miliar-Sepanjang-2023>
- Dyer, J. C., & Mchugh, A. J. (1975). The Timeliness Of The Australian Annual Report Times. *Journal Of Accounting Research*, 13(2), 204–219.
- Dzulfikar, T. M., & Nafiati, L. (2023). The Effect Of Audit Opinion, Profitability, And Solvency On Audit Delay With Financial Distress As A Moderating Variable. *Proceedings Of The International Conference On Sustainable Innovation*.
- Eksandy, A. (2018). *Metode Penelitian Akuntansi Dan Manajemen*. Feb Umt.
- Ervina, N., & Salim, S. (2021). Analisa Faktor-Faktor Yang Mempengaruhi Audit Report Lag Tahun 2019 - 2020. *Jurnal Ekonomi, Spesial Issue*, 37–58.
- Exchange, I. S. (2023). *Idx Yearly Statistics 2023*.
- Fahmi, I. (2014). *Analisis Kinerja Keuangan*. Alfabeta.
- Febrianty, K., & Raharja, S. (2024). Effect Of Firm Size, Profitability, And Audit Opinion On Audit Report Lag (In Mining Compan Registered In Indonesia ' S Stock Exchange For The Financial Year Between 2017 And 2020). *Diponegoro Journal Of Accounting*, 13, 1–15.
- Febriyanti, E., & Purnomo, L. I. (2021). Pengaruh Audit Complexity , Financial Distress , Dan Jenis Industri Terhadap Audit Delay. *Sakuntala Prosiding Sarjana Akuntansi Tugas Akhir Secara Berkala*, 1.
- Firmansyah, R., & Amanah, L. (2020). Pengaruh Profitabilitas, Good Corporate

Governance, Leverage, Dan Firm Size Terhadap Audit Report Lag. *Jurnal Ilmu Dan Riset Akuntansi*.

Fitriani, D. E., & Bahri, S. (2022). Pengaruh Rasio Keuangan, Ukuran Entitas, Dan Ukuran Kap Terhadap Audit Report Lag. *Owner Riset & Jurnal Akuntansi*.

Frischanita, Y. (2018). A Comparative Study Of The Effect Of Institutional Ownership, Audit Committee, And Gender On Audit Report Lag In Indonesia, Malaysia, And Singapore. *The Indonesian Accounting Review*, 8(2), 131–143. <https://doi.org/10.14414/tiar.v8i2.1658>

Fulmer, J. G., Moon, J. E., Gavin, T. A., & Erwin, M. (1984). A Bankruptcy Classification Model For Small Firms. *Journal Of Commercial Bank Lending*, 25–37.

Gantino, R., & Susanti, H. A. (2019). Perbandingan Pengaruh Profitabilitas, Leverage, Dan Ukuran Perusahaan Terhadap Audit Report Lag Pada Perusahaan Food And Beverage & Property And Real Estate Yang Terdaftar Di Bursa Efek Indonesia (Bei) Periode 2013-2017. *Jurnal Riset Akuntansi Dan Keuangan*, 7(3), 601–618.

Gaol, R. L., & Sitohang, M. (2020). Pengaruh Pergantian Auditor, Ukuran Kantor Akuntan Publik, Solvabilitas Dan Umur Perusahaan Terhadap Audit Report Lag. *Jurnal Riset Akuntansi & Keuangan*, 6(2).

Gawik Setiawan. (2023). *Metodologi Penelitian Akuntansi Dan Manajemen Pendekatan Kuantitatif*. Cv. Media Sains Indonesia.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program Ibm Spss 25* (Edisi 9). Badan Penerbit Universitas Diponegoro.

Ghozali, I., & Ratmono, D. (2017). *Analisis Multivariat Dan Ekonometrika Teori, Konsep, Dan Aplikasi Dengan EvIEWS 10 Edisi 2* (Edisi 2). Badan Penerbit

Universitas Diponegoro.

Ginting, C. U., & Hidayat, W. (2019). The Effect Of A Fraudulent Financial Statement , Firm Size , Profitability , And Audit Firm Size On Audit Delay. *International Journal Of Innovation, Creativity And Change*, 9(7).

Gujarati, D. N. (2007). *Dasar-Dasar Ekonometrika Edisi Ketiga Jilid 1*. Erlangga.

Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (Fifth Edit).

Gustiana, E. C., & Rini, D. D. O. (2022). Pengaruh Profitabilitas, Solvabilitas, Ukuran Perusahaan Dan Financial Distress Terhadap Audit Delay. *Owner: Riset & Jurnal Akuntansi*, 6(4), 3688–3700. <https://doi.org/10.33395/Owner.V6i4.1119>

Habib, A., & Bhuiyan, B. U. (2011). Audit Firm Industry Specialization And The Audit Report Lag. *Journal Of International Accounting, Auditing And Taxation*, 32–44. <https://doi.org/10.1016/J.Intaccaudtax.2010.12.004>

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 (Ijrte)*, 3.

Handoyo, S., & Hasanah, N. (2017). Corporate Governance, Opini Going Concern, Subsequent Event Dan Audit Report Lag. *Jurnal Aplikasi Bisnis*, 17(2), 1–18.

Handoyo, S., & Maulana, E. D. (2019). Determinants Of Audit Report Lag Of Financial Statements In Banking Sector. *Matrik : Jurnal Manajemen, Strategi Bisnis Dan Kewirausahaan*, 13(2), 142–152.

Hardani. (2020). *Metode Penelitian Kualitatif & Kuantitatif*. Cv. Pustaka Ilmu Group Yogyakarta.

Haryani, S., & Syafei, J. (2023). Analisis Prediksi Kebangkrutan Perusahaan Jasa

Sektor Transportasi Di Bei Periode 2019-2021. *Jurnal Audit, Akuntansi, Manajemen Terintegrasi*, 1(4), 283–293.

Hery. (2015). *Analisis Laporan Keuangan*. Caps (Center For Academic Publishing Service).

Hidayat, T., Permatasari, M. D., & Suhamdeni, T. (2020). Analisis Pengaruh Rasio Keuangan Terhadap Kondisi Financial Distress Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Bisnis Pelita Bangsa*, 5(2), 93–108.

Hidayatullah, A., Andriyanto, D. W. A., & Julianto, W. (2020). Analysis Of Factors Affecting Audit Report Lag Manufacturing Company In Indonesia. *International Journal Of Sciences: Basic And Applied Research (Ijsbar)*, 85–109.

Himawan, F. A., & Venda. (2020). Analisis Pengaruh Financial Distress, Leverage, Profitabilitas, Dan Likuiditas Terhadap Audit Report Lag Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2014-2019. *Esensi: Jurnal Manajemen Bisnis*, 23(1), 1–19.

Hoesada, D. J. (2019). *Peristiwa Setelah Tanggal Pelaporan*.

Husain, F. (2021). Pengaruh Rasio Likuiditas Dan Rasio Profitabilitas Terhadap Harga Saham Pada Perusahaan Indeks Idx-30. *Inobis: Jurnal Inovasi Bisnis Dan Manajemen Indonesia*, 4(2), 162–175.

Idx. (2021). *Klasifikasi Sektor Dan Subsektor*. Bursa Efek Indonesia. <https://www.idx.co.id/Id/Produk/Saham>

Ikai. (2024). *Tentang Ikai*.

Intan, N., & Amanda, G. (2023). *Sebanyak 983 Emiten Go Public, Ojk: Komite Audit Punya Peran Penting*. *Ekonomi.Republika.Co.Id*. <https://ekonomi.republika.co.id/Berita/S2s7yb423/Sebanyak-983-Emiten->

Go-Public-Ojk-Komite-Audit-Punya-Peran-Penting

- Irawan, J. L. (2023). *Manajemen Keuangan Perusahaan Lanjutan*. Sada Kurnia Pustaka.
- Isnania, S. A., Sukarmanto, E., & Maemunah, M. (2018). Pengaruh Komite Audit, Dewan Komisaris Independen Dan Reputasi Kap Terhadap Audit Report Lag. *Seminar Penelitian Sivitas Akademika Unisba*, 4(1), 40–45.
- Izazi, D., & Arfianti, R. I. (2019). Pengaruh Debt Default , Financial Distress , Opinion Shopping Dan Audit Tenure Terhadap Penerimaan Opini Audit Going Concern Dea Izazi Rizka Indri Arfianti * Program Studi Akuntansi , Institut Bisnis Dan Informatika Kwik Kian Gie Jl . Yos Sudarso Kav . 87. *Jurnal Akuntansi*, 8(1), 1–14.
- Izquierdo, N. M., & Camacho, M. (2019). Does Audit Report Information Improve Financial Distress Prediction Over Altman’s Traditional Z-Score Model? *Journal Of International Financial Management & Accounting*, July 2017, 1–33. <https://doi.org/10.1111/Jifm.12110>
- Jensen, M. C., & Meckling, W. H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Journal Of Financial Economics*, 3, 305–360.
- Jesni, & Yopie, S. (2023). Characteristics Of The Audit Committee On Delay In Audit Reporting. *Jurnal Pamator*, 16(2), 364–376.
- Joy, J., & Fachriyah, N. (2018). Pengaruh Efektivitas Komite Audit Terhadap Audit Report Lag. *Nurul Fachriyah*.
- Kartikasari, & Mutmainah, S. (2022). Determinan Audit Report Lag Dengan Efektivitas Komite Audit Sebagai Variabel Pemoderasi (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020). *Diponegoro Journal Of Accounting*, 11, 1–13.

- Kasmir. (2014). *Analisis Laporan Keuangan*. Pt Raja Grafindo Persada.
- Kasmir. (2016). *Analisis Laporan Keuangan*. Raja Grafindo Persada.
- Kasmir. (2018). *Analisis Laporan Keuangan (1 Ed)*. Raja Grafindo Persada.
- Kristanti, C., & Mulya, H. (2021). The Effect Of Leverage , Profitability And The Audit Committee On Audit Delay With Company Size As A Moderated Variables. *Dinasti International Journal Of Economics, Finance And Accounting*, 2(3).
- Kristiana, L. W., & Dea Annisa. (2022). Pengaruh Kepemilikan Institusional, Auditor Switching, Dan Financial Distress Terhadap Audit Delay (Studi Empiris Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2020). *Jurnal Revenue*, 3(1), 267–278.
- Kumparan.Com. (2017). *Kaleidoskop 2017: 37 Perusahaan Catatkan Sahamnya Di Bei*. Kumparan.Com. <https://kumparan.com/kumparanbisnis/kaleidoskop-2017-37-perusahaan-catatkan-sahamnya-di-bei/full>
- Kumparan.Com. (2018). *Kaleidoskop: 57 Perusahaan Ipo Di 2018, Simak Pergerakan Sahamnya*. Kumparan.Com. <https://kumparan.com/kumparanbisnis/kaleidoskop-57-perusahaan-ipo-di-2018-simak-pergerakan-sahamnya-1546255293454196636>
- Kurniawati, H., Setiawan, F. A., & Kristanto, S. B. (2016). Pengaruh Solvabilitas, Segmen Operasi, Dan Reputasi Kap Terhadap Audit Delay Pada Perusahaan Manufaktur Di Indonesia. *Jurnal Akuntansi*, 3, 448–452.
- Lagasio, V., Brogi, M., Gallucci, C., & Santulli, R. (2023). May Board Committees Reduce The Probability Of Financial Distress? A Survival Analysis On Italian Listed Companies. *International Review Of Financial Analysis*. <https://doi.org/10.1016/j.irfa.2023.102561>

- Lase, L. P. D., Telaumbanua, A., & Harefa, A. R. (2022). Analisis Kinerja Keuangan Dengan Pendekatan Rasio Profitabilitas. *Jurnal Akuntansi, Manajemen Dan Ekonomi (Jamane)*, 1(2), 254–260.
- Machmuddah, Z., Iriani, A. F., & Utomo, S. D. (2020). Influencing Factors Of Audit Report Lag: Evidence From Indonesia. *Academic Journal Of Interdisciplinary Studies*, 9.
- Malau, Y. N., Seliany, Cintya Wenny Anggeresia, & Ginting. (2024). Pengaruh Solvabilitas, Audit Effort, Likuiditas, Dan Audit Fee Terhadap Audit Report Lag Pada Perusahaan Perkebunan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Audit & Perpajakan*, 1–12.
- Menajang, M. J. O., Elim, I., & Runtu, T. (2019). Analisis Pengaruh Ukuran Perusahaan , Profitabilitas , Dan Solvabilitas Terhadap Audit Report Lag (Studi Kasus Perusahaan Property Dan Real Estate Yang Terdaftar Di Bursa Efek Indonesia). *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 7(3), 3478–3487.
- Mirosea, N., Maharani, F. A., & Wawo, A. B. (2023). Do Audit Committee Competence And Firm Size Influence Audit Delay ? (Empirical Study On Mining Sector Companies Listed On Indonesia Stock Exchange 2017-2019). *2nd International Conference On Science And Its Applications "Sustainable Innovation In Natural Science, Economic And Business Science, And Social Science," 2023*, 117–133. <https://doi.org/10.18502/Kss.V8i2.12758>
- Mm, R. R., & Laksito, H. (2017). Pengaruh Karakteristik Komite Audit Terhadap Kualitas Laba. *Diponegoro Journal Of Accounting*, 6, 1–11.
- Mufidah, N., & Laily, N. (2019). Audit Tenure, Spesialisasi Industri Auditor, Dan Audit Report Lag Pada Perusahaan Sektor Keuangan Di Bei Periode 2013-2017. *Jurnal Reviu Akuntansi Dan Keuangan*, 9(2), 151–161. <https://doi.org/10.22219/Jrak.V9i2.52>

- Naimi, M. N. M., Rohami, S., & Wan-Hussin, W. N. (2010). Corporate Governance And Audit Report Lag In Malaysia. *Asian Academy Of Management Journal Of Accounting And Finance*, 6(2).
- Nathasya, E. N., Putri, N. K., & Restianto, Y. E. (2021). The Effect Of Profitability, Company Size, Solvency, And Public Accounting Firm Size To Audit Delay On Mining Companies. *Valid Jurnal Ilmiah*.
- Negoro, D. A., & Wakan, M. (2022). Effect Of Capital Structure, Liquidity, And Profitability On Financial Distress With The Effectiveness Of The Audit Committee As (Study Empirics In Construction And Building Companiesin Indonesia Period 2018-2020). *American International Journal Of Business Management (Aijbm)*, 5(06), 63–82.
- Ningsih, S., & Permatasari, F. F. (2018). Analysis Method Of Altman Z Score Modifications To Predict Financial Distress On The Company Go Public Sub Sector Of The Automotive And Components. *International Journal Of Economics, Business And Accounting Research (Ijebar)*, 3.
- Nityakanti, P., & Handoyo. (2024). *Tahun Ini, Hotel Fitra International (Fitt) Targetkan Pertumbuhan Pendapatan 18%*. Industri.Kontan.Co.Id. <https://Industri.Kontan.Co.Id/News/Tahun-Ini-Hotel-Fitra-International-Fitt-Targetkan-Pertumbuhan-Pendapatan-18>
- Noviarty, H., Puspitasari, A., & Heniwati, E. (2021). Do Internal Auditor And Audit Committee Have Impact On Audit Report Lag For Mining Industry? *Jurnal Akuntansi Dan Keuangan*, 23(1), 15–23. <https://doi.org/10.9744/Jak.23.1.15-23>
- Nugroho, B. A., Suripto, & Effriyanti. (2021). Audit Committee, Effectiveness, Bankruptcy Prediction, And Solvency Level Affect Audit Delay. *International Journal Of Science And Society*, 3(2), 176–190.
- Nuladani, G. S., & Saputra, D. (2024). The Effect Of Management Change,

Financial Distress, And Earnings Management On Audit Report Lag With The Number Of Commissioners As A Moderating Variable. *International Journal Of Science And Society*, 6(1). <https://doi.org/10.54783/Ijsoc.V6i1.1009>

Nuresa, A., & Hadiprajitno, B. (2013). Pengaruh Efektivitas Komite Audit Terhadap Financial Distress. *Diponegoro Journal Of Accounting*, 2, 1–10.

Nurmutia, E. (2022). *Intip Strategi Bisnis Hotel Fitra International Pada 2022*. www.liputan6.com.
<https://www.liputan6.com/saham/read/4991414/intip-strategi-bisnis-hotel-fitra-international-pada-2022?page=4>

Nurwidayanti, T., & Bawono, A. D. B. (2024). Pengaruh Audit Tenure, Profitabilitas, Financial Distress Terhadap Audit Report Lag Dengan Komite Audit Sebagai Variabel Moderasi. *Jurnal Ilmiah Edunomika*, 8(2), 1–14.

Ohlson, J. A. (1980). Financial Ratios And The Probabilistic Prediction Of Bankruptcy. *Journal Of Accounting Research*, 18(1), 109–131.

Oussi, A. A., & Taktak, N. B. (2018). Audit Committee Effectiveness And Financial Reporting Timeliness : The Case Of Tunisian Listed Companies. *African Journal Of Economic And Management Studies*.
<https://doi.org/10.1108/Ajems-11-2016-0163>

Pah, V. C., Taolin, H. L., Tahuk, F., Mbouk, E. A., Mega, M. C., & Seran, M. A. (2023). Pengaruh Financial Distress, Opini Audit Dan Profitabilitas Terhadap Audit Report Lag. *Musytari: Neraca Manajemen, Akuntansi, Dan Ekonomi*, 2(9).

Pardiastuti, N. K. K., & Herawati, N. T. (2020). *Penilaian Kinerja Manajemen Melalui Analisis Laporan Keuangan*. 8(2), 129–136.

Park, H. J., & Choi, J. (2023). Financial Distress And Audit Report Lags: An Empirical Study In Korea. *Gajah Mada International Journal Of Business*,

25(3).

Pasupati, B., & Husain, T. (2020). Covid-19 Pandemic : Audit Delay And Reporting In Indonesian. *Research Inveny: International Journal Of Engineering And Science*, 10(11), 8–11.

Platt, H. D., & Platt, M. B. (2002). Predicting Corporate Financial Distress : Reflections On Choice-Based Sample Bias. *Journal Of Economics And Finance*.

Prabowo, P., & Zulfikar. (2024). Pengaruh Faktor-Faktor Keuangan Terhadap Audit Report Lag Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode Tahun 2020- 2022. *Jurnal Revenue: Jurnal Ilmiah Akuntansi*, 5(1), 181–199.

Pratama, Y. M. (2023). Analisis Determinan Audit Report Lag Pada Perusahaan Perbankan Di Indonesia. *Accounting And Management Journal*.

Puro, N., Borkowski, N., Hearld, L., Carroll, N., Byrd, J., Smith, D., & Ghiasi, A. (2019). Financial Distress And Bankruptcy Prediction : A Comparison Of Three Financial Distress Prediction Models In Acute Care Hospitals. *Journal Of Health Care Finance*, 1–15.

Purwanto, P., & Suhartono, E. (2023). Audit Delay In Industrial Firms : An Analysis Of Firm Size, Profitability, And Solvency. *International Journal Of Accounting, Management And Economics Research*, 1(2), 62–71.

Purwohedi, U. (2022). *Metode Penelitian Prinsip Dan Praktik*. Raih Asa Sukses.

Putri, W., & Friyatmi. (2023). Pengaruh Profitabilitas, Solvabilitas Dan Financial Distres Terhadap Audit Delay (Studi Empiris Pada Perusahaan Real Estate And Property Yang Terdaftar Di Bei Pada Tahun 2016 2021). *Jurnal Pendidikan Tambusai*, 7(2), 15081–15090.

Rachmawati, A., Nurmala, & Ridwansyah, E. (2024). Pengaruh Ukuran

- Perusahaan, Likuiditas, Profitabilitas, Dan Financial Distress Terhadap Audit Report Lag (Studi Empiris Pada Perusahaan Non Keuangan Yang Terdaftar Di Bei Periode 2018-2022). *Musytari: Neraca Manajemen, Akuntansi, Dan Ekonomi*, 7(2).
- Rahayu, P., Khikmah, S. N., & Dewi, V. S. (2021). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Ukuran Kap Dan Financial Distress Terhadap Audit Report Lag. *Unimma Journal*, 467–486.
- Rahmat, M. M., Iskandar, T. M., & Saleh, N. M. (2009). Audit Committee Characteristics In Financially Distressed And Non Distressed Companies. *Managerial Auditing Journal*, 24(7), 624–638. <https://doi.org/10.1108/02686900910975350>
- Rahmawati, E., & Herlambang, P. (2018). Pengaruh Efektivitas Komite Audit Terhadap Financial Distress (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia, Malaysia, Dan Singapura Periode 2014-2015). *Jurnal Reviu Akuntansi Dan Keuangan*, 8(1), 53–68. <https://doi.org/10.22219/jrak.v8i1.26>
- Raimo, N., Vitolla, F., Marrone, A., & Rubino, M. (2020). Do Audit Committee Attributes Influence Integrated Reporting Quality? An Agency Theory Viewpoint. *Business Strategy And The Environment*, 30(1), 1–13. <https://doi.org/10.1002/bse.2635>
- Ramadhani, F., & Rochmatullah, M. R. (2024). Pengaruh Solvabilitas, Profitabilitas, Dan Financial Distress Terhadap Audit Delay. 5(2), 5441–5454.
- Riana, I., & Suci, D. W. (2023). The Effect Of Solvability And Profitability On Audit Delay In Property And Real Estate Companies. *International Journal Of Social Science And Business*, 7(4), 935–946.
- Rusyana, M. F., & Hadiprajitno, P. T. B. (2023). Analisis Faktor-Faktor Yang

Memengaruhi Audit Report Lag (Studi Empiris Pada Perusahaan Barang Konsumsi Non-Primer Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2021). *Diponegoro Journal Of Accounting*, 12, 1–14.

Sabella, R. F., Alfizahri, N., & Izfahany, F. (2021). Financial Distress Dan Audit Report Lag Pada Masa Pandemi Covid-19. *Jurnal Akuntansi Dan Audit Syariah*, 2(1), 58–69.

Safitri, K., & Djumena, E. (2023). *Bei: Indonesia Yang Pertumbuhan Perusahaan Baru Tercatatnya Terbesar Di Dunia*. Money.Kompas.Com. <https://money.kompas.com/read/2023/06/28/173900826/Bei--Indonesia-Yang-Pertumbuhan-Perusahaan-Baru-Tercatatnya-Terb Besar-Di-Dunia>

Safitri, K., & Jatmiko, B. P. (2020). *Sepanjang 2019, Jumlah Investor Pasar Modal Indonesia Tembus 2,48 Juta*. Kompas.Com. https://money.kompas.com/read/2020/06/30/151729226/Sepanjang-2019-Jumlah-Investor-Pasar-Modal-Indonesia-Tembus-248-Juta#Google_Vignette

Safitri, N. D., & Rahayu, I. (2024). Determinan Ketepatan Waktu Penyampaian Laporan Keuangan Dengan Implementasi Erp Sebagai Moderasi. *Proceeding Of National Conference On Accounting & Finance*, 6.

Sahyu, A., & Novera Kristianti Maharani. (2021). Pengaruh Profitabilitas, Solvabilitas, Dan Aktivitas Terhadap Nilai Perusahaan. *Komitmen: Jurnal Ilmiah Manajemen*, 4(1), 260–271.

Sakti, I. (2018). Analisis Regresi Data Panel Menggunakan Eviews. In *Tutorial Regresi Data Panel Pada Program Eviews 9*.

Salloum, C., Azzi, G., & Gebrayel, E. (2014). Audit Committee And Financial Distress In The Middle East Context : Evidence Of The Lebanese Financial Institutions. *International Strategic Management Review*, 2(1), 39–45. <https://doi.org/10.1016/J.Ism.2014.09.001>

- Sapitri, R. E., & Abbas, D. S. (2024). The Influence Of Audit Tenure, Audit Opinion, And Committee Meetings On Audit Reports Lag With Auditor Specialization As A Moderating Variable In The Energy Sector Companies. *Prosiding Simposium Ilmiah Akuntansi*.
- Saputra, B., & Wijaya, A. (2023). *Ojk Soroti Pentingnya Peran Komite Audit Bagi Tata Kelola Emiten*. Wwww.Antaranews.Com. <https://www.Antaranews.Com/Berita/3781629/Ojk-Soroti-Pentingnya-Peran-Komite-Audit-Bagi-Tata-Kelola-Emiten>
- Saputra, D. (2024). The Effect Of Management Change , Financial Distress , And Earnings Management On Audit Report Lag With The Number Of Commissioners As A Moderating Variable. *International Journal Of Science And Society*, April. <https://doi.org/10.54783/Ijsoc.V6i1.1009>
- Saputri, L., & Asrori. (2019). The Effect Of Leverage, Liquidity And Profitability On Financial Distress With The Effectiveness Of The Audit Committee As A Moderating Variable. *Accounting Analysis Journal*, 8(1), 38–44. <https://doi.org/10.15294/Aaj.V8i1.25887>
- Sari, O., Evana, E., & Kesumaningrum, N. D. (2019). Pengaruh Financial Distress, Opini Audit, Dan Profitabilitas Terhadap Audit Report Lag. *Jurnal Akuntansi Dan Keuangan (Jak)*, 24. <https://doi.org/10.23960/Jak.V24i1.116>
- Sastrawan, K. P. R., & Dewi, G. A. K. R. S. (2022). Analisis Potensi Terjadinya Kebangkrutan Dengan Menggunakan Model Altman Z-Score Modifikasi Dan Model Springate Serta Opini Audit Sebagai Pembanding Keakuratan Pada Perusahaan Transportasi Yang Terdaftar Di Bei. *Jurnal Akuntansi Profesi*, 13, 125–137. <https://doi.org/10.23887/Jippg.V3i2>
- Savitri, C., Faddila, S. P., Irmawartini, Iswari, H. R., Anam, C., Sihombing, S. S. S. R. M. P. R. S., Pujianto, E. R. K. A., Mulyati, A., Astuti, Y., Imanuddin, W. C. A. R., Kristia, Nuraini, A., & Siregar, M. T. (2021). Statistik Multivariat

Dalam Riset. In *Widina Bhakti Persada Bandung*.

- Septiansyah, R., & Prihandini, W. (2022). Determinant Audit Report Lag Pada Sebelum Dan Masa Covid 19 (Studi Empiris Di Perusahaan Sektor Properti, Transportasi, Restaurant Dan Parawisata Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2020). *Jurnal Riset Perbankan, Manajemen Dan Akuntansi*, 6(1), 66–73.
<https://doi.org/10.56174/jrpma.v6i1.146>
- Shinta, A. D., & Satyawan, M. D. (2021). Pengaruh Probabilitas Kebangkrutan, Profitabilitas, Keahlian Komite Audit, Dan Keaktifan Komite Audit Terhadap Audit Report Lag. *Akunesa: Jurnal Akuntansi Unesa*, 9(3).
- Sidik, S. (2021). *Tumbuh Pesat, Investor Pasar Modal Ri Tembus 7,48 Juta*. Cnbcindonesia.Com.
<https://www.cnbcindonesia.com/market/20211230160504-17-303338/tumbuh-pesat-investor-pasar-modal-ri-tembus-748-juta>
- Siswanto, E. (2021). *Buku Ajar Manajemen Keuangan Dasar*. Universitas Negeri Malang.
- Siswanto, F., & Suharto, S. (2022). Pengaruh Kepemilikan Institusional, Reputasi Kantor Akuntan Publik, Spesialisasi Industri Auditor, Profitabilitas, Dan Ukuran Perusahaan Terhadap Audit Delay (Studi Empiris Di Perusahaan Consumer Goods Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2020). *Jurnal Akuntansi*.
- Sofiana, E., Suwarno, & Hariyono, A. (2018). Pengaruh Financial Distress, Auditor Switching Dan Audit Fee Terhadap Audit Delay. *Journal Of Islamic Accounting And Tax*, 1(1).
- Solimun. (2011). *Analisis Variabel Moderasi Dan Mediasi*. Program Studi Statistika Fmipa Ub.

- Sonia, D., & Khafid, M. (2020). The Effect Of Liquidity, Leverage, And Audit Committee On Sustainability Report Disclosure With Profitability As A Mediating Variable. *Accounting Analysis Journal*, 9(2), 95–96. <https://doi.org/10.15294/Aaj.V9i2.31060>
- Springate, G. L. V. (1978). *Predicting The Possibility Of Failure In A Canadian Firm: A Discriminant Analysis*. Simon Fraser University.
- Sudana, I. Made. (2011a). *Manajemen Keuangan Perusahaan: Teori Dan Praktek*. Erlangga.
- Sudana, I. Made. (2011b). *Manajemen Keuangan Perusahaan: Teori Dan Praktek*.
- Sugita, K., & Dwirandra, A. A. N. B. (2017). Ukuran Kap Memoderasi Pengaruh Financial Distress Dan Ukuran Perusahaan Klien Pada Audit Report Lag. *E-Jurnal Akuntansi Universitas Udayana*, 21, 477–504.
- Sugiyono. (2019). *Metode Penelitian Kuantitatif Kualitatif Dan R&D*. Alfabeta.
- Suhendi, R., & Firmansyah, A. (2022). Kesulitan Keuangan , Proporsi Hutang Dan Peluang Investasi , Audit Delay : Peran Moderasi Dewan Komisaris Independen. *Owner: Riset & Jurnal Akuntansi*, 6, 1373–1384.
- Sukma, T. (2023). *Kembangkan Pasar Modal Nasional, Ojk Minta Komite Audit Ambil Peran Ini*. [www.idxchannel.com](https://www.idxchannel.com/Market-News/Kembangkan-Pasar-Modal-Nasional-Ojk-Minta-Komite-Audit-Ambil-Peran-Ini). <https://www.idxchannel.com/Market-News/Kembangkan-Pasar-Modal-Nasional-Ojk-Minta-Komite-Audit-Ambil-Peran-Ini>
- Sunarsih, N. M., Munidewi, I. A. B., & Masdiari, N. K. M. (2021). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas, Kualitas Audit, Opini Audit, Komite Audit Terhadap Audit Report Lag. *Jurnal Krisna: Kumpulan Riset Akuntansi*, 13(1), 1–13.
- Sunersa, A. N., Bukit, R. B., & Sadalia, I. (2022). The Effect Of Auditor Switching , Audit Tenure , Audit Firm Size , Profitability , Business Risk , And

Operational Complexity On Audit Report Lag With The Committee Audit As A Moderating Variable. *International Journal Of Research And Review*, 9, 117–129.

Susandya, A. A. P. G. B. A., & Suryandari, N. N. A. (2021). Dinamika Karakteristik Komite Audit Pada Audit Report Lag. *Media Riset Akuntansi, Auditing & Informasi*, 21(2), 175–190.

Sutra, F. M., & Mais, R. G. (2019). Faktor-Faktor Yang Mempengaruhi Financial Distress Dengan Pendekatan Altman Z-Score Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017. *Jurnal Akuntansi Dan Manajemen*, 16(1), 35–72.

Taffler, R. J. (1984). Empirical Models For The Monitoring Of Uk Corporations. *Journal Of Banking & Finance*, 8(2), 199–227.

Tampubolon, R. R., & Siagian, V. (2020). Pengaruh Profitabilitas, Solvabilitas, Likuiditas Dan Audit Tenure Terhadap Audit Report Lag Dengan Komite Sebagai Pemoderasi. *Jurnal Ekonomi Modernisasi*, 16(288), 82–95. <https://doi.org/10.21067/Jem.V16i2.4954>

Taufani, M. R. I. (2023). *Kinerja Emiten Gt Man Tidak Anti Selip, Rugi Dan Utang Numpuk*. [www.Cnbcindonesia.Com](https://www.cnbcindonesia.com/market/20230723130933-17-456528/Kinerja-Emiten-Gt-Man-Tidak-Anti-Selip-Rugi-Dan-Utang-Numpuk). [https://www.Cnbcindonesia.Com/market/20230723130933-17-456528/Kinerja-Emiten-Gt-Man-Tidak-Anti-Selip-Rugi-Dan-Utang-Numpuk](https://www.cnbcindonesia.com/market/20230723130933-17-456528/Kinerja-Emiten-Gt-Man-Tidak-Anti-Selip-Rugi-Dan-Utang-Numpuk)

Wati, D. K., Gamayuni, R. R., & Sudrajat. (2024). The Influence Of Audit Characteristics And Company Characteristics On Audit Report. *International Journal Of Asian Business And Management (Ijabm)*, 3(4), 359–372.

Werdaningrum, V., & Laksito, H. (2021). Pengaruh Karakteristik Komite Audit: Ukuran, Rapat, Komite Audit Independen, Dan Audit Committee Financial Expertise Terhadap Audit Report Lag Dengan Cost Of Debt Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Yang Terdaftar Di Bursa Efek

- Indone. *Diponegoro Journal Of Accounting*, 10(2016), 1–12.
- Widiastuti, I. D., & Kartika, A. (2018). Ukuran Perusahaan, Profitabilitas, Umur Perusahaan, Solvabilitas Dan Ukuran Kap Terhadap Audit Report Lag. *Dinamika Akuntansi, Keuangan Dan Perbankan*, 7(1), 20–34.
- Wijasari, L. K. A. (2021). Faktor-Faktor Yang Mempengaruhi Fenomena Audit Delay Di Bursa Efek Indonesia. *E-Jurnal Akuntansi*, 31(1), 168–181. <https://doi.org/10.24843/Eja.2021.V31.I01.P13>
- Wokas, I. J. J., Wokas, H. R. N., & Suwetja, I. G. (2024). Pengaruh Debt Default Dan Financial Distress Terhadap Audit Report Lag Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017 – 2021. *Riset Akuntansi Dan Portofolio Investasi*, 37–42. <https://doi.org/10.58784/Rapi.86>
- Wulandari, S., & Barokah, Z. (2022). Determinants Of Audit Report Lag: Evidence From Commercial Banks In Indonesia. *The Indonesian Journal Of Accounting Research*, 25(3), 413–436. <https://doi.org/10.33312/Ijar.676>
- Yen, J., & Herusetya, A. (2023). Audit Report Timeliness Before And During The Covid-19 Pandemic: Evidence From The Market Reaction. *Marketing Of Scientific And Research Organizations*, 47(1).
- Yendrawati, R., & Asy'ari, E. F. (2017). The Role Of Corporate Governance As A Leverage Moderating And Free Cash Flow On Earnings Management. *Jurnal Keuangan Dan Perbankan*, 412–424.
- Yuliusman, Putra, W. E., Gowon, M., Dahmiri, & Isnaeni, N. (2020). Determinant Factors Audit Dela : Evidence From Indonesia. *International Journal Of Recent Technology And Engineering (Ijrte)*, 8(6), 1088–1095. <https://doi.org/10.35940/Ijrte.F7560.038620>
- Yusnia, V., & Kanti, A. (2021). Factors That Influence The Audit Report Lag

Among Non-Financial Companies In Indonesia Stock Exchange. *Advances In Economics, Business And Management Research*, 174.

Zanra, S. W., & Zubir. (2023). The Effect Of Auditor Switching And Profitability On Audit Report Lag With The Audit Committe As A Moderating Variable. *International Journal Multidisciplinary Science*, 2(1).

Zmijewski, M. E. (1984). Methodological Issues Related To The Estimation Of Financial Distress Prediction Models. *Journal Of Accounting Research*, 22, 59–82.

