

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>
- Abdullatif, M., Alzebdieh, R., & Ballour, S. (2023). The Effect of Key Audit Matters on The Audit Report Lag: Evidence from Jordan. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-07-2022-0245>
- Achmadiyah, T., Nusita, V., Jaya, P., Oktavianawati, E., & Pramiana, O. (2023). Pengaruh Audit Tenure terhadap Audit Delay Perusahaan Pertambangan di BEI Tahun 2018 – 2021. *Indonesian Journal of Innovation Multidiscipliner Research*, 1(2), 88–95.
- Adela, A., & Badera, I. D. N. (2022). The Influence of Company Size, Profitability, Auditor's Opinion, and Reputation of Public Accounting Firm on Audit Delay. *European Journal of Business and Management Research*, 7(4), 87–92. <https://doi.org/10.24018/ejbmr.2022.7.4.1354>
- Africano, F., Dewantara, B., Aji Nugraha, Y., & Burhan, A. (2023). Quality Audit Mediation on Tenure Audit and Firm Size of Delay Audit in Islamic Commercial Banks. *Journal of IEB (Islamic Economics and Business)*, 2(1), 9–21.
- Agista, D. L., Zakaria, A., & Nasution, H. (2023). Pengaruh Audit Fee, Financial Distress, dan Auditor Switching terhadap Audit Delay. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 4(1), 50–63. <http://pub.unj.ac.id/journal/index.php/japa>
- Agnetta, S. C. (2023). Pengaruh Proporsi Komite Audit, Audit Tenure, Kompleksitas Operasi, dan Solvabilitas Terhadap Audit Delay pada Perusahaan Konstruksi, Property dan Real Estate yang Terdaftar pada Bursa Efek Indonesia Tahun 2020-2022. *Jurnal Pendidikan Tambusai*, 7(3), 28762–28771.
- Alabi, A., Sanni, M., & Abdulrasaq, M. (2022). The Role of Audit Committee Effectiveness in Enhancing Timeliness of Corporate Financial Reporting in The Nigerian Insurance Industry. *Accounting Profession Journal (APAJI)*, 4(2).
- Alfiani, D., & Nurmala, P. (2020). Pengaruh Ukuran Perusahaan, Profitabilitas, Solvabilitas dan Reputasi Kantor Akuntan Publik terhadap Audit Delay. *Journal of Technopreneurship on Economics and Business Review*, 1(2), 79–99. <https://jtebr.unisan.ac.id>

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and Assurance* (Sixteenth Edition). Pearson.
- Ashton, R. H., Willingham, J. J., & Elliott, R. K. (1987). An Empirical Analysis of Audit Delay. *Journal of Accounting Research*, 25(2), 275–292.
- 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. <https://doi.org/10.21107/jaffa.v8i1.7058>
- Budiasih, I. G. A. N., & Budiarta, K. (n.d.). *Kemampuan Audit Tenure Memoderasi Hubungan Pengalaman dan Skeptisisme Auditor dengan Kualitas Audit*.
- Chen, C., Jia, H., Xu, Y., & Ziebart, D. (2022). The Effect of Audit Firm Attributes on Audit Delay in The Presence of Financial Reporting Complexity. *Managerial Auditing Journal*, 37(2), 283–302. <https://doi.org/10.1108/MAJ-12-2020-2969>
- Defond, M. L., Hann, R. N., & Hu, X. (2005). Does the Market Value Financial Expertise on Audit Committees of Boards of Directors? *Journal of Accounting Research*, 43(2), 153–193. <https://doi.org/10.1111/j.1475-679x.2005.00166.x>
- Devina, N., & Fidiana. (2019). Pengaruh Ukuran Perusahaan, Profitabilitas, Ukuran KAP, Audit Tenure, dan Solvabilitas terhadap Audit Delay. *Jurnal Ilmu Dan Riset Akuntansi*, 8(2).
- Dezort, F. T., & Salterio, S. E. (2001). The Effects of Corporate Governance Experience and Financial-Reporting and Audit Knowledge on Audit Committee Members' Judgments. *AUDITING: A Journal of Practice & Theory*, 20(2).
- Ehigie, A. H., & Isenmilia, P. A. (2022). Audit Committee Financial Expertise and Financial Reporting Timeliness. *Mediterranean Journal of Social Sciences*, 13(2), 32. <https://doi.org/10.36941/mjss-2022-0015>
- El Mahdy, D., Hao, J., & Cong, Y. (2022). Audit Committee Financial Expertise and Information Asymmetry. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-12-2021-0440>
- Elder, R. J., Beasley, M. S., Hogan, C. E., & Arens, A. A. (2020). *Auditing and Assurance Service* (Seventeenth). Pearson.
- Fakri, I., & Taqwa, S. (2019). Pengaruh Karakteristik Komite Audit terhadap Audit Report Lag (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017). *Jurnal Eksplorasi Akuntansi*, 1(3), 995–1012. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/9>
- Farumi, L., Wahyudi, T., & Khamisah, N. (2023). Influence of Audit Committee, Auditor Industry Specialization, and Audit Tenure on Audit Report Lag.

Business Management Analysis Journal (BMAJ), 6(1), 58–77.
<https://doi.org/10.24176/bmaj.v6i1.8687>

Fauziah, N., & Setiawati, E. (2023). The Effect of Auditor Fees, Audit Opinions, Audit Tenure, Profitability and Company Size on Audit Delay (Empirical Study on Property and Real Estate Companies Listed on the Indonesia Stock Exchange in 2019-2021). *International Journal of Latest Research in Humanities and Social Science*, 81–89. www.ijlrhss.com

Fauziah, N., Zakaria, A., & Gurendrawati, E. (2023). Pengaruh Ukuran KAP, Financial Distress, Audit Fee, Pergantian Manajemen, dan Background Komite Audit Terhadap Auditor Switching. *Jurnal Revenue*, 4(1), 110–128.
<https://doi.org/10.46306/rev.v4i1>

Feryandi, A., & Suhayati, E. (2022). Audit Tenure and Size of the Public Accounting Firm Affects Audit Delay. *Klabat Accounting Review*, 3(2), 33–42.

Foster, K., Julianto, W., & Setiawan, A. (2021). Pengaruh Ukuran KAP, Audit Tenure dan Audit Fee terhadap Audit Delay. *Business Management, Economic, and Accounting National Seminar*, 2, 1241–1254.

Ginting, C. U., & Hidayat, W. (2019). The Effect of a Fraudulent Financial Statement, Firm Size, Profitability, and Audit Firm Size on Audit Delay. In *International Journal of Innovation, Creativity and Change*. www.ijicc.net (Vol. 9, Issue 7). www.ijicc.net

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), 1–25. <https://doi.org/10.1111/ijau.12136>

Hansela, Y., Sembiring, N., Kamelia Saragi, S., Pratania Putri, A., & Chyntia Ovami, D. (2023). Influence of Audit Tenure, Profitability, Solvency, and Company Size on Audit Delay in the Indonesian Stock Exchange Period 2020–2022. *International Journal of Economic Social and Technology*, 2(4), 231–237. <https://jurnal.risetilmiah.ac.id/index.php/ijest>

Hayes, R., Dassen, R., Schilder, A., & Wallagel Philip. (2005). *Principles Of Auditing an Introduction to International Standards on Auditing* (Second). Pearson Education.

idx.co.id. (2023). *Pengumuman Penyampaian Laporan Keuangan Auditan*. PT Bursa Efek Indonesia.

https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENTSTOCK/From_EREP/202305/78e87f5cf2_fbb2cfd69b.pdf

Institut Akuntan Publik Indonesia (IAPI). (2011). *Standar Profesional Akuntan Publik*. Salemba Empat.

- Institut Akuntan Publik Indonesia (IAPI). (2016). *Ketentuan Fee Audit*. <https://iapi.or.id/ketentuan-fee-audit/>
- Irman, M., Hayati, R., & Nur Agia, L. (2020). An Empirical Study of The Determinants of Audit Report Delay in Indonesia Banking Companies. *Journal of Applied Business and Technology*, 1(3), 205–211. www.e-jabt.org
- Islamy Putri, M., & Tumirin. (2022). Pengaruh Opini Audit, Fee Audit, Kesulitan Keuangan dan Efektivitas Komite terhadap Audit Delay. *Journal of Cultural Accounting and Auditing*, 1(2), 72–87. <http://journal.umg.ac.id/index.php/jcaa>
- Jenifer. (2023). Analisis Pengaruh Firm Size, Auditor, Income, Opinion, dan Leverage Terhadap Audit Delay yang Terdaftar di Bursa Efek Indonesia. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, 9(1), 29–37.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 4, 305–360. <http://hupress.harvard.edu/catalog/JENTHF.html>
- Jesni, J., & Yopie, S. (2023). Characteristics of The Audit Committee on Delay in Audit Reporting. *Jurnal Pamator: Jurnal Ilmiah Universitas Trunojoyo*, 16(2), 364–376. <https://doi.org/10.21107/pamator.v16i2.19761>
- Khoufi, N., & Khoufi, W. (2018). An Empirical Examination of The Determinants of Audit Report Delay in France. *Managerial Auditing Journal*, 33(8–9), 700–714. <https://doi.org/10.1108/MAJ-02-2017-1518>
- Krishnan, G., & Visvanathan, G. (2009). Do Auditors Price Audit Committee's Expertise? The Case of Accounting versus Nonaccounting Financial Experts. *Journal of Accounting, Auditing & Finance*, 24(1), 115–144. <https://doi.org/10.1177/0148558X0902400107>
- Lai, T. T. T., Tran, M. D., Hoang, V. T., & Nguyen, T. H. L. (2020). Determinants influencing audit delay: The case of Vietnam. *Accounting*, 851–858. <https://doi.org/10.5267/j.ac.2020.5.009>
- Leditho, M. D., Kusumastati, W. W., & Safiq, M. (2023). Do Company Performance, Multinational Company and Audit Fee Affect Audit Delay? *JAAF (Journal of Applied Accounting and Finance)*, 7(1), 13. <https://doi.org/10.33021/jaaf.v7i1.4138>
- Lestari, N. L. K. A. S., & Latrini, M. Y. (2018). Pengaruh Fee Audit, Ukuran Perusahaan Klien, Ukuran KAP, dan Opini Auditor Pada Audit Delay. *E-Jurnal Akuntansi Universitas Udayana*, 24(1), 422–450. <https://doi.org/10.24843/EJA.2018.v24.i01.p16>
- Lestaringrum, K. T. P. M., Suputra, I. D. G. D., Suryanawa, I. K., & Yadnyana, I. K. (2020). The Effect of Auditor Switching, Audit Fee, and Auditor's Opinion on Audit Delay. *American Journal of Humanities and Social Sciences Research*, 4(1), 149–156. www.ajhssr.com

- Lienardi, V., & Widyastuti, T. D. (2017). Analisis Pengaruh Persentase Kepemilikan Asing, Latar Belakang Pendidikan Komite Audit, Ukuran Kap, Umur Perusahaan, Profitabilitas, dan Solvabilitas terhadap Audit Delay (Studi Empiris Perusahaan Pertambangan yang Tercatat pada Bursa Efek Indonesia Periode 2011-2015). *Balance: Jurnal Akuntansi, Auditing Dan Keuangan*, 14(2), 196–226.
- Mu'afiah, N. (2020). Pengaruh Opini Audit dan Pergantian Auditor terhadap Audit Delay Pada PT. Bumimas Nusantara Periode 2015-2019. *Jurnal Mitra Manajemen*, 4(11), 1558–1572. <https://doi.org/10.52160/ejmm.v4i11.483>
- Mubarok, F., Pahala, I., & Perdana, P. N. (2022). The Influence of Audit Fees, The Complexity of The Company's Operations, and Audit Tenure on Audit Report Lag. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 3(3), 797–819. <http://journal.unj.ac.id/journal/index.php/japa>
- Munawir. (2014). *Akuntansi Keuangan dan Manajemen (Pertama)*. BPFE.
- Natonis, S. A., & Tjahjadi, B. (2019). Determinant of Audit Report Lag Among Mining Companies in Indonesia Article Info. In *Jurnal organisasi dan manajemen* (Vol. 15, Issue 1).
- Ningrum, Y. P. W., & Srimindarti, C. (2022). Determinants of Audit Delay on Mining Companies Listed on The Indonesia Stock Exchange for The 2015-2020 Period. *SIMAK*, 20(01), 1–13. <https://doi.org/https://doi.org/10.35129/simak.v20i01.255>
- 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>
- Oussii, A. A., & Boulila Taktak, N. (2018). Audit committee effectiveness and financial reporting timeliness: The case of Tunisian listed companies. *African Journal of Economic and Management Studies*, 9(1), 34–55. <https://doi.org/10.1108/AJEMS-11-2016-0163>
- Pasha, R. S., & Nurhadianto, T. (2023). Determinan Fenomena Audit Delay. *UMMagelang Conference Series*, 286–299. <https://journal.unimma.ac.id>
- Pertiwi, D. E. (2019). Pengaruh Karakteristik Komite Audit terhadap Kualitas Laporan Keuangan Perusahaan Non Keuangan dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Fairness*, 9(3), 215–228.
- Pesik, I. M. (2020). Pengaruh Profitabilitas, Solvabilitas dan Audit Fee terhadap Audit Report Lag (Studi Empiris di Perusahaan Ekstraktif yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2017). *Jurnal AKRAB JUARA*, 5(2), 331–346.
- Pradnyaniti, L. P. Y., & Suardikha, I. M. S. (2019). Pengaruh Audit Tenure dan Auditor Switching Pada Audit Delay Dengan Financial Distress Sebagai

- Variabel Pemoderasi. *E-Jurnal Akuntansi*, 2098.
<https://doi.org/10.24843/eja.2019.v26.i03.p16>
- Pratiwi, C. I. E., & Wiratmaja, I. D. N. (2018). Pengaruh Audit Tenure dan Kompleksitas Operasi Terhadap Audit Delay Perusahaan Pertambangan di BEI Tahun 2013-2016. *E-Jurnal Akuntansi*, 1964.
<https://doi.org/10.24843/eja.2018.v24.i03.p12>
- Puryati, D. (2020). Faktor yang Mempengaruhi Audit Delay. *Jurnal Akuntansi Kajian Ilmiah Akuntansi (JAK)*, 7(2), 200–212.
<https://doi.org/10.30656/jak.v7i2.2207>
- Putra, H. N. S., Musyaffi, A. M., & Sasmi, A. A. (2023). Pengaruh Laba/Rugi, Opini Audit, dan Kompleksitas Operasi Perusahaan terhadap Audit Delay (Studi Empiris pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2020 – 2022). *Jurnal Revenue*, 4(1), 40–51.
<https://doi.org/10.46306/rev.v4i1>
- Rabaiyah, Rosmanidar, E., & Martaliah, N. (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, Akuntansi*, 3(2).
<http://journal.sinov.id/index.php/sinoveka/indexHalamanUTAMAJurnal:http://journal.sinov.id/index.php>
- Rahkmawati, E., & Napisah. (2023). Pengaruh Opini Audit, Financial Distres dan Komite Audit terhadap Audit Report Lag. *Jurnal Ilmiah Ekonomi Dan Manajemen*, 1(4), 2023. <https://doi.org/10.61722/jiem.v1i4.41>
- Rahmawati, A. T., & Arief, A. (2022). Pengaruh Audit Tenure, Ukuran Kantor Akuntan Publik, Profitabilitas, dan Solvabilitas terhadap Audit Delay dengan Opini Audit Sebagai Variabel Moderasi. *Jurnal Ekonomi Trisakti*, 2(2), 1079–1090.
- Raweh, N. A. M., Kamardin, H., & Malik Malek, M. (2019). Audit Committee Characteristics and Audit Report Lag: Evidence from Oman. *International Journal of Accounting and Financial Reporting*, 9(1), 152.
<https://doi.org/10.5296/ijafr.v9i1.14170>
- Rianti, N. L. P. A. E., & Sari, M. M. R. (2014). Karakteristik Komite Audit dan Audit Delay. *E-Jurnal Akuntansi Universitas Udayana*, 488–508.
- Rochmah, R., Pahala, I., & Perdana, N. (2022). Pengaruh Profitabilitas, Solvabilitas, Aktivitas Aset dan Komite Audit terhadap Audit Delay pada Perusahaan Property dan Real Estate di Indonesia. *Perpajakan Dan Auditing*, 3(2), 421–442. <http://pub.unj.ac.id/journal/index.php/japa>
- Rohamana, D. R., & Amanah, L. (2021). Analisis Determinan Audit Delay. *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 10(1), 1–23.

- Roza, H. (2013). Audit Laporan Keuangan Pasca Sarbanes Oxley Act: Suatu Tinjauan Literatur. *Akuntansi Dan Manajemen*, 8(1), 1–11.
- Rudi, M. Y., & Tjahjono, S. (2023). Kepemilikan dan Audit Tenure Terhadap Audit Report Lag. 3(4), 345–358. <http://jurnaltsm.id/index.php/EJATSM>
- Saraswati, R., & Herawaty, V. (2019). Pengaruh Opini Audit, Penggantian Auditor, Profitabilitas, Solvabilitas dan Likuiditas terhadap Audit Report Delay dengan Kepemilikan Manajerial Sebagai Moderasi (Studi Empiris pada Perusahaan Properti dan Real Estate yang Terdaftar di BEI Tahun 2016 – 2018). *PROSIDING SEMINAR NASIONAL CENDEKIAWAN*. <https://doi.org/10.25105/semnas.v0i0.5839>
- Sari, N. K. M. A., & 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). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 12(2), 557–567.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building Approach* (Seventh). Wiley.
- Setyawan, N. H., & Dewi, R. R. (2021). Faktor-Faktor yang Mempengaruhi Audit Delay. *Jurnal Proaksi*, 8(1), 2685–9750.
- Shinta, A. D., & Satyawan, M. D. (2021). Pengaruh Probabilitas Kebangkrutan, Profitabilitas, Keahlian Komite Audit, dan Keaktifan Komite Audit terhadap Audit Report Lag. *Jurnal Akuntansi Unesa*, 9(3), 1–14.
- Siahaan, I., Surya, A. S., & Zarefar, A. (2019). Pengaruh Opini Audit, Pergantian Auditor, Kesulitan Keuangan, dan Efektivitas Komite Audit Terhadap Audit Delay (Studi Empiris pada Seluruh Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2017). *Jurnal Akuntansi Keuangan Dan Bisnis*, 12(2), 135–144.
- Sihombing, T. (2021). Pengaruh Audit Opinion, Audit Tenure, dan Profitabilitas Terhadap Audit Delay Dengan Reputasi Kantor Akuntan Publik(Kap) Sebagai Variabel Moderasi. *Jurakunman*, 14(1), 26–43.
- Sijabat, P., & Atmini, S. (2022). Pengaruh Ukuran Perusahaan, Profitabilitas, dan Komite Audit terhadap Audit Delay pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016- 2020. *Reviu Akuntansi, Keuangan, Dan Sistem Informasi*, 1(2), 1–12. <https://doi.org/10.21776/reaksi.2022.01.2.01>
- Siregar, A., & Sinabutar, R. (2019). Pengaruh Efektivitas Komite Audit terhadap Ketepatan Waktu Penyampaian Laporan Keuangan (Studi Empiris pada Perusahaan IDX 30 yang Terdaftar di Bursa Efek Indonesia pada Tahun 2016-2018). *Jurnal Ekonomis*, 12(2). www.liputan6.com

- Sonia, N., Lilik Sri Hariani, & Ati Retna Sari. (2019). Analisis Pengaruh Ukuran Perusahaan, Laba/Rugi Perusahaan, Ukuran KAP, Solvabilitas, dan Opini Audit terhadap Audit Delay. *Jurnal Riset Mahasiswa Akuntansi*, 7(2).
- Sri Wahyuni Zanra, & Zubir, Z. (2023). The Effect of Auditor Switching and Profitability on Audit Report Lag with The Audit Committee as A Moderating Variable. *International Journal Multidisciplinary Science*, 2(1), 13–21. <https://doi.org/10.56127/ijml.v2i1.548>
- Sukmono, S., Kuncara, T., & Hakim, A. R. (2023). Pengaruh Profitabilitas, Leverage dan Reputasi KAP terhadap Audit Delay pada Perusahaan Transportasi yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Multidisiplin*, 2(3). <https://doi.org/10.56127/ju>
- 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>
- Tani, A. Y. C., Grahita, C., & Diana, Z. (2022). Effect of Audit Tenure and Auditor Switching on Audit Delay with Auditor Specialization as Moderating Variable. *Eduvest - Journal of Universal Studies*, 2(3), 490–497. <https://doi.org/10.59188/eduvest.v2i3.348>
- Tanujaya, K., & Nuriah, S. (2023). Determinants That Influence Audit Delay. *Global Financial Accounting Journal*, 07(01), 99–116. <https://doi.org/10.37253/gfa.v7i1.7626>
- Wandrianto, R., Anugerah, R., & Nurmayanti, P. (2021). Karakteristik Komite Audit dan Audit Report Lag: Studi Empiris di Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, 9(2), 325–336. <https://doi.org/10.17509/jrak.v9i2.29607>
- Wijasari, L. K. A., & Wirajaya, I. G. 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>
- Yuliusman, Putra, W. E., Gowon, M., Dahmiri, & Isnaeni, N. (2020). Determinant Factors Audit Delay: Evidence from Indonesia. *International Journal of Recent Technology and Engineering (IJRTE)*, 8(6), 1088–1095. <https://doi.org/10.35940/ijrte.F7560.038620>
- Yuniawati, A. S., & Permana, T. (2023). The Effect of Audit Solvency and Opinion on Audit Delay (Empire Study on Technology Companies Listed on The Indonesia Stock Exchange Period 2016-2020). *Journal of Business, Accounting and Finance*, 5(1), 17–23.
- 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>