

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>
- Ahmad, M., Mohamed, H., & Nelson, S. P. (2016). The Association between Industry Specialist Auditor and Financial Reporting Timeliness - Post MFRS Period. *Procedia - Social and Behavioral Sciences*, 219, 55–62. <https://doi.org/10.1016/j.sbspro.2016.04.036>
- Alkhatib, K., & Marji, Q. (2012a). Audit Reports Timeliness: Empirical Evidence from Jordan. *Procedia - Social and Behavioral Sciences*, 62, 1342–1349. <https://doi.org/10.1016/J.SBSPRO.2012.09.229>
- Alkhatib, K., & Marji, Q. (2012b). Audit Reports Timeliness: Empirical Evidence from Jordan. *Procedia - Social and Behavioral Sciences*, 62, 1342–1349. <https://doi.org/10.1016/J.SBSPRO.2012.09.229>
- Bazrafshan, A., & Dehghani Madise, S. (2022). How auditor locality affects audit report timeliness. *Journal of Facilities Management*, 20(2), 306–321. <https://doi.org/10.1108/JFM-12-2020-0093>
- 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>
- Chen, C.-Y., Lin, C.-J., & Lin, Y.-C. (2008). Audit Partner Tenure, Audit Firm Tenure, and Discretionary Accruals: Does Long Auditor Tenure Impair Earnings Quality? *Contemporary Accounting Research*, 25(2), 415–445. <https://doi.org/10.1506/car.25.2.5>
- Chen, Y., Gul, F. A., Truong, C., & Veeraraghavan, M. (2016). Auditor client specific knowledge and internal control weakness: Some evidence on the role of auditor tenure and geographic distance. *Journal of Contemporary Accounting & Economics*, 12(2), 121–140. <https://doi.org/10.1016/j.jcae.2016.03.001>



UNIVERSITAS
GADJAH MADA

PENGARUH SPESIALISASI INDUSTRI AUDITOR, AUDIT TENURE, UKURAN KAP, DAN OPINI AUDIT TERHADAP AUDIT REPORT LAG: Studi Empiris pada Perusahaan Sektor Properti dan Perumahan di Indonesia yang Terdaftar di Bursa Efek Indonesia periode 2019 – 2022.
Harumanji Kencana Damhudi, Sumiyana, Dr., M.Si., Ak., CA.
Universitas Gadjah Mada, 2023 | Diunduh dari <http://etd.repository.ugm.ac.id/>

- Cohen, S., & Leventis, S. (2013). Effects of municipal, auditing and political factors on audit delay. *Accounting Forum*, 37(1), 40–53. <https://doi.org/10.1016/j.accfor.2012.04.002>
- Connelly, B. L., Certo, S. T., Ireland, R. D., & Reutzel, C. R. (2011). Signaling Theory: A Review and Assessment. *Journal of Management*, 37(1), 39–67. <https://doi.org/10.1177/0149206310388419>
- Dao, M., & Pham, T. (2014). Audit tenure, auditor specialization and audit report lag. *Managerial Auditing Journal*, 29(6), 490–512. <https://doi.org/10.1108/MAJ-07-2013-0906>
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2–3), 275–326. <https://doi.org/10.1016/j.jacceco.2014.09.002>
- Durand, G. (2019). The determinants of audit report lag: a meta-analysis. In *Managerial Auditing Journal* (Vol. 34, Issue 1, pp. 44–75). Emerald Group Holdings Ltd. <https://doi.org/10.1108/MAJ-06-2017-1572>
- Dyer, J. C., & Arthur J. McHugh. (1975). The Timeliness of the Australian Annual Report. *Journal of Accounting Research*, 13(2), 204–219.
- Givoly, D., & Palmon, D. (1982). Timeliness of Annual Earnings Announcements: Some Empirical Evidence. In *Source: The Accounting Review* (Vol. 57, Issue 3).
- Habib, A. (2013). A meta-analysis of the determinants of modified audit opinion decisions. *Managerial Auditing Journal*, 28(3), 184–216. <https://doi.org/10.1108/02686901311304349>
- Habib, A., & Bhuiyan, Md. 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>
- Hassan, Y. M. (2016). Determinants of audit report lag: evidence from Palestine. *Journal of Accounting in Emerging Economies*, 6(1), 13–32. <https://doi.org/10.1108/JAEE-05-2013-0024>
- Hegazy, K., & Hegazy, M. (2018). Audit firms and industry specialization in an emerging economy. *Journal of Accounting & Organizational Change*, 14(3), 338–362. <https://doi.org/10.1108/JAOC-03-2017-0024>
- International Accounting Standard Board (IASB). (2018, March). *Conceptual Framework for Financial Reporting*. IFRS Foundation.



UNIVERSITAS
GADJAH MADA

PENGARUH SPESIALISASI INDUSTRI AUDITOR, AUDIT TENURE, UKURAN KAP, DAN OPINI AUDIT TERHADAP AUDIT REPORT LAG: Studi Empiris pada Perusahaan Sektor Properti dan Perumahan di Indonesia yang Terdaftar di Bursa Efek Indonesia periode 2019 – 2022.
Harumanji Kencana Damhudi, Sumiyana, Dr., M.Si., Ak., CA.
Universitas Gadjah Mada, 2023 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

PERATURAN MENTERI KEUANGAN NOMOR 17/PMK.01/2008 TENTANG JASA AKUNTAN PUBLIK, Pub. L. No. NOMOR 17/PMK.01/2008 (2008).

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>

Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (n.d.). *Intermediate accounting: IFRS edition*.

Lee, H.-Y., Mande, V., & Son, M. (2009). Do Lengthy Auditor Tenure and the Provision of Non-Audit Services by the External Auditor Reduce Audit Report Lags? *International Journal of Auditing*, 13(2), 87–104. <https://doi.org/10.1111/j.1099-1123.2008.00406.x>

Leventis, S., Weetman, P., & Caramanis, C. (2005). Determinants of Audit Report Lag: Some Evidence from the Athens Stock Exchange. *International Journal of Auditing*, 9(1), 45–58. <https://doi.org/10.1111/j.1099-1123.2005.00101.x>

MARDIATMOKO, G.-. (2020). PENTINGNYA UJI ASUMSI KLASIK PADA ANALISIS REGRESI LINIER BERGANDA. *BAREKENG: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333–342. <https://doi.org/10.30598/barekengvol14iss3pp333-342>

PERATURAN OTORITAS JASA KEUANGAN REPUBLIK INDONESIA NOMOR 14 /POJK.04/2022 TENTANG PENYAMPAIAN LAPORAN KEUANGAN BERKALA EMITEN ATAU PERUSAHAAN PUBLIK, Pub. L. No. 14 /POJK.04/2022 (2022).

Rusmin, R., & Evans, J. (2017). Audit quality and audit report lag: case of Indonesian listed companies. *Asian Review of Accounting*, 25(2), 191–210. <https://doi.org/10.1108/ARA-06-2015-0062>

Spence, M. (2002). Signaling in Retrospect and the Informational Structure of Markets. *American Economic Review*, 92(3), 434–459. <https://doi.org/10.1257/00028280260136200>

Undang-Undang No. 007/2022 tentang “Standar Penulisan Thesis dan Disertasi untuk Menggunakan Bahasa Indonesia Baku.” PETHUK: THE PURSUIT OF Q1|Q2 1 (2022).



UNIVERSITAS
GADJAH MADA

PENGARUH SPESIALISASI INDUSTRI AUDITOR, AUDIT TENURE, UKURAN KAP, DAN OPINI AUDIT TERHADAP AUDIT REPORT LAG: Studi Empiris pada Perusahaan Sektor Properti dan Perumahan di Indonesia yang Terdaftar di Bursa Efek Indonesia periode 2019 – 2022.
Harumanjati Kencana Damhudi, Sumiyana, Dr., M.Si., Ak., CA.
Universitas Gadjah Mada, 2023 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Taj, S. A. (2016). Application of signaling theory in management research: Addressing major gaps in theory. *European Management Journal*, 34(4), 338–348. <https://doi.org/10.1016/j.emj.2016.02.001>

Wan Hussin, W. N., Bamahros, H. M., & Shukeri, S. N. (2018). Lead engagement partner workload, partner-client tenure and audit reporting lag: Evidence from Malaysia. *Managerial Auditing Journal*, 33(3), 246–266. <https://doi.org/10.1108/MAJ-07-2017-1601>

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>

Wiyantoro, L. S., & Usman, F. (2018). Audit Tenure and Quality to Audit Report Lag in Banking. In *European Research Studies Journal: Vol. XXI* (Issue 3).

Yeboah, E. N., Addai, B., & Appiah, K. O. (2023). Audit pricing puzzle: Do audit firm industry specialization and audit report lag matter? *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2172013>