

DAFTAR PUSTAKA

- Abdillah, Muhammad Rifqi, Agus Widodo Mardijuwono, and Habiburrochman Habiburrochman. 2019. "The Effect of Company Characteristics and Auditor Characteristics to Audit Report Lag." *Asian Journal of Accounting Research* 4 (1): 129–44. <https://doi.org/10.1108/AJAR-05-2019-0042>.
- Afify, H. A.E. 2009. "Determinants of Audit Report Lag: Does Implementing Corporate Governance Have Any Impact? Empirical Evidence from Egypt." *Journal of Applied Accounting Research* 10 (1): 56–86. <https://doi.org/10.1108/09675420910963397>.
- Al, Alim, Ayub Ahmed, and Md Shakawat Hossain. 2010. "Audit Report Lag: A Study of the Bangladeshi Listed Companies." *ASA University Review*. Vol. 4. <https://ssrn.com/abstract=3406733>.
- Allegrini, Marco, and Giulio Greco. 2013. "Corporate Boards, Audit Committees and Voluntary Disclosure: Evidence from Italian Listed Companies." *Journal of Management and Governance* 17 (1): 187–216. <https://doi.org/10.1007/s10997-011-9168-3>.
- Al-Masawa, Amal Mohammed, Rasidah Mohd-Rashid, Hamdan Amer Al-Jaifi, and Shaker Dahan Al-Duais. 2022. "Audit Committee Characteristics and the Moderating Effect of Malaysian Code of Corporate Governance on IPO Liquidity." *Management Research Review* 45 (11): 1412–30. <https://doi.org/10.1108/MRR-06-2021-0428>.

- Baatwah, Saeed Rabea, Zalailah Salleh, and Jenny Stewart. 2019. "Audit Committee Chair Accounting Expertise and Audit Report Timeliness: The Moderating Effect of Chair Characteristics." *Asian Review of Accounting* 27 (2): 273–306. <https://doi.org/10.1108/ARA-12-2017-0190>.
- Basdeo, Dax K., Ken G. Smith, Curtis M. Grimm, Violina P. Rindova, and Pamela J. Derfus. 2006. "The Impact of Market Actions on Firm Reputation." *Strategic Management Journal* 27 (12): 1205–19. <https://doi.org/10.1002/smj.556>.
- Basu, Vedabrata, and Albert L Lederer. 2011. "Agency Theory and Consultant Management in Enterprise Resource Planning Systems Implementation."
- Bergh, Donald D., Brian L. Connelly, David J. Ketchen, and Lu M. Shannon. 2014. "Signalling Theory and Equilibrium in Strategic Management Research: An Assessment and a Research Agenda." *Journal of Management Studies* 51 (8): 1334–60. <https://doi.org/10.1111/joms.12097>.
- Blokdijk, J H. 2004. "Tests of Control in the Audit Risk Model: Effective? Efficient?" *International Journal of Auditing Int. J. Audit* 8:185–94.
- Borowiec, Leszek, Marzena Kacprzak, and Agnieszka Król. 2023. "Information Value of Individual and Consolidated Financial Statements for Indicative Liquidity Assessment of Polish Energy Groups in 2018–2021." *Energies* 16 (9). <https://doi.org/10.3390/en16093670>.
- Breusch, T S, and A R Pagan. 1979. "A Simple Test for Heteroscedasticity and Random Coefficient Variation." Vol. 47.

- Chalu, Henry. 2021. "Board Characteristics, Auditing Characteristics and Audit Report Lag in African Central Banks." *Journal of Accounting in Emerging Economies* 11 (4): 578–609. <https://doi.org/10.1108/JAEE-09-2019-0173>.
- Chen, Chu, Hongmei Jia, Yang Xu, and David Ziebart. 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>.
- Collier, Paul, and Alan Gregory. 1999. "Audit Committee Activity and Agency Costs."
- Cuevas-Rodríguez, Gloria, Luis R. Gomez-Mejia, and Robert M. Wiseman. 2012. "Has Agency Theory Run Its Course?: Making the Theory More Flexible to Inform the Management of Reward Systems." *Corporate Governance: An International Review* 20 (6): 526–46. <https://doi.org/10.1111/corg.12004>.
- DeZoort, F. Todd. 2002. "An Investigation of Audit Committees' Oversight Responsibilities." *A Journal of Accounting, Finance and Business Studies*.
- Durand, Giselle. 2019. "The Determinants of Audit Report Lag: A Meta-Analysis." *Managerial Auditing Journal*. Emerald Group Holdings Ltd. <https://doi.org/10.1108/MAJ-06-2017-1572>.
- Dyer, James C, and Arthur J Mchugh. 1975. "The Timeliness of the Australian Annual Report." *Source: Journal of Accounting Research*. Vol. 13.

Eisenhardt, Kathleen M. 1989. "Agency Theory: An Assessment and Review."

Academy Of Managwneni Review. Vol. 14.

Francis, Jere R., and Michael D. Yu. 2009. "Big 4 Office Size and Audit Quality."

Accounting Review 84 (5): 1521–52.

<https://doi.org/10.2308/accr.2009.84.5.1521>.

Hassan, Yousef Mohammed. 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>.

Ika, Siti Rochmah, and Nazli A. Mohd Ghazali. 2012. "Audit Committee Effectiveness and Timeliness of Reporting: Indonesian Evidence."

Managerial Auditing Journal 27 (4): 403–24.

<https://doi.org/10.1108/02686901211217996>.

Jensen, Michael C, and William H Meckling. 1976. "Also Published in Foundations of Organizational Strategy." *Journal of Financial Economics*.

Harvard University Press.

<http://ssrn.com/abstract=94043>Electroniccopyavailableat:<http://ssrn.com/abstract=94043><http://hupress.harvard.edu/catalog/JENTHF.html>.

Kaaroud, Mohamed Ahmed, Noraini Mohd Ariffin, and Maslina Ahmad. 2020.

"The Extent of Audit Report Lag and Governance Mechanisms: Evidence from Islamic Banking Institutions in Malaysia." *Journal of Islamic*

Accounting and Business Research 11 (1): 70–89.

<https://doi.org/10.1108/JIABR-05-2017-0069>.

- Kargin, Sibel. 2013. “The Impact of IFRS on the Value Relevance of Accounting Information: Evidence from Turkish Firms.” *International Journal of Economics and Finance* 5 (4). <https://doi.org/10.5539/ijef.v5n4p71>.
- Khatun, Nasrin. 2021. “Applications of Normality Test in Statistical Analysis.” *Open Journal of Statistics* 11 (01): 113–22. <https://doi.org/10.4236/ojs.2021.111006>.
- Komite Nasional Kebijakan Governansi. 2021. “Pedoman Umum Governansi Korporasi Indonesia (PUG-KI).”
- Lajmi, Azhaar, and Mdallelah Yab. 2022. “The Impact of Internal Corporate Governance Mechanisms on Audit Report Lag: Evidence from Tunisian Listed Companies.” *EuroMed Journal of Business* 17 (4): 619–33. <https://doi.org/10.1108/EMJB-05-2021-0070>.
- Lech, Aleksandra. 2013. “Corporate Social Responsibility and Financial Performance. Theoretical and Empirical Aspects.” *Comparative Economic Research* 16 (3): 49–62. <https://doi.org/10.2478/cer-2013-0018>.
- Leventis, S, P Weetman, C Caramanis, Pauline Weetman, Stergios Leventis, and Constantinos Caramanis. 2005. “Determinants of Audit Report Lag: Some Evidence from the Athens Stock Exchange.” *International Journal of Auditing Int. J. Audit* 9:45–58.
- Lozano, M. Belén, Beatriz Martínez, and Julio Pindado. 2016. “Corporate Governance, Ownership and Firm Value: Drivers of Ownership as a Good

Corporate Governance Mechanism.” *International Business Review* 25 (6): 1333–43. <https://doi.org/10.1016/j.ibusrev.2016.04.005>.

McDaniel, Linda, Roger D Martin Laureen A Maines, Walt Blacconiere, Frank Hodge, Pat Hopkins, Michael Kimbrough, Bill Kinney, et al. 2002. “Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy.” *THE ACCOUNTING REVIEW*. Vol. 77.

Meckfessel, Michele D., and Drew Sellers. 2017. “The Impact of Big 4 Consulting on Audit Reporting Lag and Restatements.” *Managerial Auditing Journal* 32 (1): 19–49. <https://doi.org/10.1108/MAJ-02-2016-1321>.

Nguyen, Nhut H., and David Y. Wang. 2013. “Stock Dividends in China: Signalling or Liquidity Explanations?” *Accounting and Finance* 53 (2): 513–35. <https://doi.org/10.1111/j.1467-629X.2012.00468.x>.

Ogoun, Stanley, and Owota George Perelayefa. 2020. “Corporate Governance and Audit Quality in Nigeria.” *American Journal of Industrial and Business Management* 10 (02): 250–61. <https://doi.org/10.4236/ajibm.2020.102016>.

Olivoto, Tiago, Velci Q. de Souza, Maicon Nardino, Ivan R. Carvalho, Maurício Ferrari, Alan J. de Pelegrin, Vinícius J. Szareski, and Denise Schmidt. 2017. “Multicollinearity in Path Analysis: A Simple Method to Reduce Its Effects.” *Agronomy Journal* 109 (1): 131–42. <https://doi.org/10.2134/agronj2016.04.0196>.

Oussii, Ahmed Atef, and Neila Boulila Taktak. 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>.

Palazuelos, Estefanía, Ángel Herrero Crespo, and Javier Montoya del Corte. 2018. “Accounting Information Quality and Trust as Determinants of Credit Granting to SMEs: The Role of External Audit.” *Small Business Economics* 51 (4): 861–77. <https://doi.org/10.1007/s11187-017-9966-3>.

Parker, David W., Uwe Dressel, Delroy Chevers, and Luca Zeppetella. 2018. “Agency Theory Perspective on Public-Private-Partnerships: International Development Project.” *International Journal of Productivity and Performance Management* 67 (2): 239–59. <https://doi.org/10.1108/IJPPM-09-2016-0191>.

Randal J., Elder, Beasley Mark S., Hogan Chris E., and Arens Alvin A. n.d. *Auditing and Assurance Services*. 17th ed. Harlow Pearson Education.

Rockwell, Richard C. 1975. “Assessment of Multicollinearity: The Haitovsky Test of the Determinant.” *Sociological Methods & Research* 3 (3): 308–20. <https://doi.org/10.1177/004912417500300304>.

Rusmin, Rusmin, and John Evans. 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>.

Salehi, Mahdi, Fariba Jahanbin, and Mohammad Sadegh Adibian. 2020. “The Relationship between Audit Components and Audit Expectation Gap in Listed Companies on the Tehran Stock Exchange.” *Journal of Financial*

Reporting and Accounting 18 (1): 199–222. <https://doi.org/10.1108/JFRA-12-2018-0115>.

Schieg, Martin. 2008. “Strategies for Avoiding Asymmetric Information in Construction Project Management.” *Journal of Business Economics and Management* 9 (1): 47–51. <https://doi.org/10.3846/1611-1699.2008.9.47-51>.

Seifzadeh, Maryam, Mahdi Salehi, Mohammadhamed Khanmohammadi, and Bizhan Abedini. 2022. “The Relationship between Management Attributes and Accounting Comparability.” *Journal of Facilities Management* 20 (1): 1–18. <https://doi.org/10.1108/JFM-08-2020-0058>.

Sharma, Vineeta, Vic Naiker, and Barry Lee. 2009. “Determinants of Audit Committee Meeting Frequency: Evidence from a Voluntary Governance System.” *Accounting Horizons* 23 (3): 245–63. <https://doi.org/10.2308/acch.2009.23.3.245>.

Singh, Harjinder, Nigar Sultana, Ariful Islam, and Abhijeet Singh. 2022. “Busy Auditors, Financial Reporting Timeliness and Quality.” *British Accounting Review* 54 (3). <https://doi.org/10.1016/j.bar.2022.101080>.

Soltani, Bahram. 2002. “Timeliness of Corporate and Audit Reports: Some Empirical Evidence in the French Context.”

Spence, Michael. 2002. “Signaling in Retrospect and the Informational Structure of Markets.”

Stewart, Jenny, and Lois Munro. 2007. "The Impact of Audit Committee Existence and Audit Committee Meeting Frequency on the External Audit: Perceptions of Australian Auditors." *International Journal of Auditing Int. J. Audit* 11:51–69.

Subramanyam. 2014. *Financial Statements Analysis*. McGraw-Hill Education.

Sultana, Nigar, Harjinder Singh, and J. L.W.Mitchell Van der Zahn. 2015. "Audit Committee Characteristics and Audit Report Lag." *International Journal of Auditing* 19 (2): 72–87. <https://doi.org/10.1111/ijau.12033>.

Sutinen, Jon G, and K Kuperan. 1999. "A Socio-Economic Theory of Regulatory Compliance."

Tyler, Tom R, H C Kelman, and V L Hamilton. 1990. "Review Essay The Social Psychology of Authority: Why Do People Obey an Order to Harm Others?"

U.S. Securities and Exchange Commission. 2002. "Standards Relating to Listed Company Audit Committees." 2002.

Weygandt, Jerry, Paul Kimmel, and Donald Kieso. 2011. *Accounting Principles*. 11th ed.

Whittred, Greg, and Ian Zimmer. 1984. "Timeliness of Financial Reporting and Financial Distress." *THE ACCOUNTING REVIEW*. Vol. LIX.