International Journal Multidisciplinary Science
IJML Vol 2 No. 1 February 2023 | ISSN: 2963-8119 (print), ISSN: 2963-7821 (online), Page 13-21

THE EFFECT OF AUDITOR SWITCHING AND PROFITABILITY ON AUDIT REPORT LAG WITH THE AUDIT COMMITTEE AS A MODERATING VARIABLE

Sri Wahyuni Zanra[*1], Zubir[2]
Department of Accounting, STIE Mahaputra Riau, Indonesia

Article History
Received : 18-01-2023
Revised : 10-02-2023
Accepted : 21-02-2023
Published : 22-02-2023

Corresponding author*:
sri.zanra@gmail.com

No. Contact:

Cite This Article:
Sri Wahyuni Zanra & Zubir. (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.

DOI: https://doi.org/10.56127/ijml.v2i1.548

Abstract: This study aims to examine and analyze the effect of auditor switching, company size and profitability on audit report lag with audit committee as moderating variable. This study uses quantitative methods.The population of this study is companies in the consumer goods industry sector, hotels, restaurants and tourism sub-sector companies and transportation sub-sectors listed on the Indonesia Stock Exchange in 2016-2020, totaling 149 companies. Sampling was done by purposive sampling method so that a sample of 41 companies was obtained. Data analysis using multiple linear regression analysis and moderated regression analysis with absolute difference value approach.The results of the study indicate that auditor switching and company size do not affect audit report lag. Profitability has a negative effect on audit report lag. The audit committee is unable to strengthen or weaken the effect of auditor switching, company size and profitability on audit report lag.

Keywords: audit report lag, auditor switching, company size, profitability, audit committee.

INTRODUCTION

Financial Statements aim to provide information regarding the financial position, financial performance and cash flows of entities that are useful to a large number of report users in making economic decisions. Publication of financial reports can be done if the audit report has been received from the auditor. Companies that are late in submitting audited financial reports to the OJK from the closing date of the company's books to the date of issuance of the independent audit report are called audit report lag.

Data submitted by the Indonesia Stock Exchange from year to year shows that there are still many companies that are late in submitting financial reports

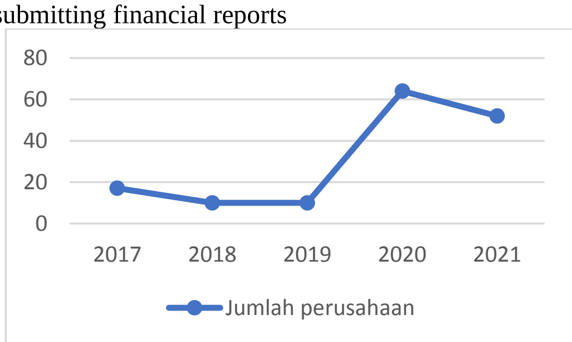

Figure 1. Number of Companies that are Late in Submitting Financial Reports (Source: Indonesia Stock Exchange, 2022)

Based on the decision of the board of directors Number 307/BEJ/07-2004 regarding sanctions for companies that are late in submitting financial reports, namely a written sanction I for companies that are late until the 30th day. If the 31st to the 60th day still does not submit the report, then it is subject to written sanction II accompanied by a fine of IDR 50,000,000. And if on the 61st to the 90th day they still do not submit, they will be subject to written sanction III accompanied by a fine of IDR 150,000,000 until a temporary suspension is imposed by the exchange.

Several previous studies have examined the factors that influence audit report lag, but the dissimilarity of research results regarding the factors causing audit report lag prompted researchers to conduct tests using three independent variables, namely auditor turnover, company size and profitability and adding an audit committee as a moderating variable. The objects used in this study are consumer goods industry sector companies, hotel, restaurant and tourism sub-sector companies and the transportation sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period, this is because these sectors make a significant contribution to economic growth so it is hoped that the results of this study will be more accurate

LITERATURE REVIEW

Signaling Theory

Signal theory is rooted in pragmatic accounting theory which focuses on the influence of information on changes in user behavior (Rosanti, 2020). One of the information that can be used as a signal is information in a company's financial statements that can reflect the company's performance. Effective SAK as of 1 January 2021 states that financial reports must be presented in a reliable, comparable, easy to understand and relevant manner which contains the information needed by decision makers.

Managers have an obligation to provide signals regarding the condition of a company to third parties or stakeholders. The signal given can be done through the disclosure of accounting information such as the publication of financial reports. In providing financial reporting information, management does not only provide financial information, but also non-financial information. With complete information in the financial statements, creditors and investors can avoid information asymmetry. According to Rosanti (2020) good quality information will reduce information asymmetry that arises between management who knows more about internal information compared to external parties of the company.

Signal theory states that important information provided by the company will influence the investment decisions of outsiders. This is because this information is an important element for report users, especially business people and investors, the information also describes past, present and future conditions. The information provided by management provides a signal for creditors or investors to make decisions in maintaining the continuity of the company.

Audit Report Lags

Annual financial reports submitted to OJK must be accompanied by an independent auditor's report, which means that financial reports must be audited by a public accountant. This event causes a time difference between the closing date of the company's books and the date of issuance of the auditor's opinion which indicates the length of time to complete the audit. The time span in completing audit work until the date of issuance of the audit report is called the audit report lag (Sastrawan and Latrini, 2016). According to Noviasari (2020) audit report lag is a company's delay in submitting financial reports so that the delay can reduce the value of its benefits. An audit report is a formal communication tool that provides information to interested parties about what the auditor has done and the conclusions reached on the audited financial statements.

According to Dyer and Mchugh (1975) in Sihotang (2018) states that delays or lags are divided into three types, namely:

1. Preliminary lag, is the interval between the end of the fiscal year until the date of receipt of the preliminary financial statements by the capital market.
2. Auditor's signature lag, is the interval between the end of the fiscal year and the date stated in the auditor's report.
3. Total lag, is the interval between the end of the fiscal year until the date of receipt of the publication of the annual financial report by the capital market..

Based on OJK regulation Number 29/POJK.04/2016, every issuer whose registration statement has been effective must submit financial reports to OJK no later than four months after the end of the financial year or 120 days after closing the books. So the company is said to be late when the company has not submitted financial reports within four months or 120 days. If the company does not want to be penalized for late submission of financial reports, then the audit completion timeframe must be in accordance with the regulations set by the OJK. This time span is measured based on the length of days needed to obtain the auditor's report, from the closing date of the company's books, namely December 31, until the date stated in the auditor's report.

Auditor Change

According to Fortuna and Syofyan (2020) changing auditors is a decision made by a company to change auditors, either due to existing regulations or voluntarily.

Auditor changes that occur voluntarily, the main concern is on the client side (Firyana and Septiani, 2014). When the client changes the auditor when there are no regulations that require it, then this can happen for two reasons, namely the auditor resigns or the auditor is fired by the client. Compulsory replacement (mandatory) is carried out because of the obligation to rotate. Based on Government Regulation Number 20 of 2015 article 11 paragraph (1) stipulates that KAP is not limited in auditing a company and restrictions are only applied to public accountants, namely for 5 (five) consecutive financial years. Public accountants and accounting firms can accept reassignment if one financial year does not provide audit services to the same client.

With this auditor change, it requires the new auditor to communicate with the previous auditor. After gaining an understanding of the company's reasons for conducting an audit, an initial audit strategy is prepared by understanding the client's business and industry (Widhiasari and Budiartha, 2016). This can cause the auditor to take longer to complete the audit. Mulyadi (2002: 123) explains that before accepting an audit engagement, the replacement auditor is required to communicate regarding:

1. Request information from the predecessor auditor regarding specific issues, such as the application of accounting principles, audit procedures and regarding the opinion of the previous auditor regarding the client's reasons for changing the auditor.
2. Explain to prospective clients that communication between the successor auditor and the previous auditor is important and ask for the client's approval to do so.
3. Considering the limitations of the answers provided by the predecessor auditor.

Auditor change will affect the timeliness of submission of financial reports or cause a long audit report lag. Companies that change auditors will experience a longer audit report lag than those that do not change auditors. This is because new auditors need time to recognize the characteristics of the client's business and the systems contained therein, thus consuming the auditor's time in carrying out the audit process (Verawati and Wirakusuma, 2016)

Profitability

The company's profitability level shows the company's strength in generating profits. The company's profitability is very beneficial for all users, especially for investors and creditors. For investors, profit is a determining factor for changes in the value of securities (securities). Meanwhile, for creditors, operating profit and cash flow are the source of payment of interest and principal on company loans. By looking at the profitability of a company, it can be seen how effective the company is in utilizing its assets in obtaining company profits and a consistent level of profitability will be a measuring tool for how the company is able to survive in the business it is running (Zanra, 2022).

Companies that have a higher level of profitability require a faster auditing time due to the necessity to convey good news to the public as soon as possible (Harini and Siregar, 2020). In other words, companies that have low profitability will tend not to submit their financial reports on time because financial reports contain bad news. Companies that experience losses or have a low level of profitability will have a negative impact which causes a decrease in the performance appraisal of a company.

Companies will not delay publishing their financial reports which contain good news, therefore companies that are able to generate high profits will experience a shorter audit report lag. Meanwhile, companies that have low profitability will tend to be late in submitting their financial reports because they are considered bad news which will have a negative impact and even cause a decrease in the performance appraisal of a company. Companies can use Return On Assets (ROA) to assess or measure how much a company's ability to earn a return on the assets they own. If the ROA value is higher, the company's level of profit will also be higher, besides that the company's performance will be more effective and efficient in managing company assets (Zanra, 2022)

Audit Committee

Based on OJK regulation Number 55/POJK.04/2015 article 1 that the audit committee is a committee formed by and is responsible to the board of commissioners in assisting in carrying out the duties and functions of the board of commissioners. The audit committee must act independently in carrying out its duties. According to Soemarso (2018: 292) the audit committee independence guarantee is determined as follows:

- Not a person in a public accounting firm, legal consulting firm, public appraisal service office or other party providing insurance services, non-insurance services, appraisal services and or other consulting services to the company within the last 6 (six) months;
- Not a person who works or has the authority and responsibility to plan or supervise company activities, except for an independent commissioner, within the last 6 (six) months;
- Do not have direct or indirect shares in issuers or public companies;
- If the audit committee obtains shares of an issuer or public company, either directly or indirectly, as a result of a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the shares are acquired;
- Has no affiliation with members of the board of commissioners, members of the board of directors, or major shareholders of issuers or public companies;
- Does not have a direct or indirect business relationship related to the business activities of the issuer or public company.

According to Putri (2018) the function of the audit committee is to provide views on issues related to financial policies, accounting and internal control. According to Soemarso (2018: 293) the purpose of forming an audit committee is to ensure that financial reports have been prepared and presented in accordance with generally accepted principles; and ensure that the financial statements present all information in a complete, correct manner, and do not contain incorrect material information or facts and do not omit material information or facts.

Duties and responsibilities of the audit committee:

1. Reviewing the financial information that will be issued by issuers or public companies to the public and/or authorities;
2. Review compliance with laws and regulations related to the activities of issuers or public companies;
3. Provide an independent opinion in the event of a difference of opinion between the management and the accountant for the services they provide;
4. Provide recommendations to the board of commissioners regarding the appointment of an accountant based on independence, scope of assignment and compensation for services;
5. Reviewing the implementation of inspections by the internal auditors and supervising the implementation of follow-up actions by the directors on the findings of the internal auditors;
6. Review the risk management implementation activities carried out by the board of directors, if the issuer or public company does not have a risk monitoring function under the board of commissioners;
7. Examine complaints relating to the process of accounting and financial reporting of public companies;
8. Review and provide advice to the board of commissioners regarding potential conflicts of interest for public companies;
9. Maintain the confidentiality of public company documents, data and information.

The formation of an audit committee and board of commissioners in a company going public is a reflection of the implementation of GCG which can help oversee company operations, especially in the preparation of financial statements. so as to produce good quality financial reports. This is expected to streamline the audit process by external parties. In this study, the audit committee is proxied by members of the audit committee who have an educational background and expertise in accounting and finance.

Framework

Effect of Auditor Change on Audit Report Lag

The change of auditor indicates that there is a change in the use of the services of an auditor or Public Accounting Firm (KAP) carried out by the company. Companies that change auditors will take longer to complete the audit because they need to adjust to the company and communicate with the previous auditors. This will affect the timeliness in submitting financial reports or audit report lag. Companies that change auditors will experience a longer audit report lag than those that do not change auditors. This is because new auditors need time to recognize the characteristics of the client's business and the systems contained therein, thus consuming the auditor's time in carrying out the audit process (Verawati and Wirakusuma, 2016).

Effect of Profitability on Audit Report Lag

Profitability is a company's ability to generate profits or profits within a certain period (Lisa and Hendra, 2020). The company's profitability level shows the company's strength in generating profits. The greater the profit the company gets, the higher the income tax payable (Zanra, 2022). According to Sastrawan and Latrini (2016) profitability can be measured using return on assets (ROA), which is a ratio that measures a company's ability to generate net income based on a certain level of assets.

Profitability plays an important role in maintaining business continuity in the long term, because profitability indicates whether the company has good prospects in the future or not. Every company will always try to increase its profitability, because the higher the level of profitability of a company, the survival of a company will be more guaranteed. The level of profitability has an influence on the publication of financial statements because profit or loss will be good news or bad news. Companies with high levels of profitability describe good company management performance. Therefore companies with high profitability tend to have a shorter audit report lag

The audit committee has an effect on Audit Report Lag

The audit committee acts as an intermediary whose duty is to provide the information needed by the old auditor or the new auditor after the changeover. The existence of an audit committee with a background in accounting and finance will help the new auditor to complete the audit report more quickly. The establishment of an audit committee and board of commissioners in a company going public is a reflection of the implementation of GCG which can help oversee company operations, especially in the context of preparing financial reports so as to produce good quality financial reports. This is expected to streamline the audit process by external parties. That is, if a company's audit committee has many members with financial and accounting backgrounds, the company can minimize its audit report lag.

The Audit Committee Moderates the Effect of Auditor Change on Audit Report Lag

The audit committee was formed with the aim of ensuring that the financial statements issued are not misleading and in accordance with the applicable accounting principles; and ensuring that the financial reports present all information in a complete, correct manner, and do not contain incorrect material information or facts. (Soemarso, 2018). If the audit committee consists of people who are competent and have a good accounting background, then they will know that the company's financial reports must be submitted in a timely manner so that it will shorten the duration of the audit report submission.

The Audit Committee Moderates the Effect of Profitability on Audit Report Lag

The existence of an audit committee aims to make the company run well and earn profits in accordance with the formation of the company itself so that all parties in the company, including the audit committee, play a role in supporting the company to achieve its goals, especially in obtaining profits. The audit committee formed by the company is expected to be able to reduce the potential for delays in publishing financial reports to the public and can help companies see things that need to be corrected in order to make a profit. Rosdiana's research (2018) shows that the audit committee variable is a moderating variable that strengthens the relationship between the profitability variable and audit report lag.

RESEARCH METHOD

This type of research is causal explanatory research. Causal Explanatory is a type of research that has the objective of analyzing the relationship between a variable to other variables or how a variable can influence other variables. (Umar in Zanra, 2022). The population in this study are companies in the consumer goods industry sector, companies in the hotel, restaurant and tourism sub-sector and the transportation sub-sector which are listed on the Indonesia Stock Exchange in 2018-2020.

Purposive sampling is the sampling technique used in this study using the following criteria: (1) Companies in the consumer goods industry sector, companies in the hotel, restaurant and tourism sub-sector and the transportation sub-sector listed on the IDX consecutively from 2018 -2020.(2)) Companies in the consumer goods industry sector, companies in the hotel, restaurant and tourism sub-sector and the transportation sub-sector that issue complete financial reports, including data needed to measure research variables. (3) These companies report financial statements in rupiah so that they are not affected by fluctuations in the value of ru buck against the dollar.

So that a sample of 41 companies was obtained with a total of 123 observational data. Data analysis was used in this study moderating regression analysis using the SmartPLS 3.0 program.

RESULTS AND DISCUSSION

The data used comes from secondary sources, namely annual financial reports and independent auditor reports on manufacturing entities listed on the IDX. These reports can be obtained through the Indonesia Stock Exchange website (www.idx.co.id) and the entity's website..

Table 1 Sample Based on Criteria

No	Criteria	Total
1	Companies in the consumer goods industry sector, companies in the hotel, restaurant and tourism sub-sector and the transportation sub-sector listed on the IDX consecutively from 2018-2020.	95
2	Companies in the consumer goods industry sector, companies in the hotel, restaurant and tourism sub-sector and the transportation sub-sector whose financial reports are not fully published, including the data needed to measure research variables.	(42)
3	Companies reporting financial statements other than using Rupiah (Rp) during the observation period..	(12)
Total Sample		41
Total Observations (41 x 3 years)		123

Based on the selection process carried out, it is known that the number of research samples is 41 companies taken from a population of 95 companies with 3 years of research. So there are 123 research observations (41 x 3)

Description of research variables

The following results of descriptive statistical tests are presented in table 2:

Table 2. Variable Descriptive Statistics

	Mean	**Median**	**Min**	**Max**	**Standard Deviation**
x1	0.138	0.000	0.000	1.000	0.345
x2	0.030	0.028	-0.659	0.467	0.149
z	0.671	0.670	0.330	1.000	0.257
y	95.374	87.000	29.000	210.000	33.366

Structural Model fit test

Structural model research uses PLS by looking at R2 in latent variables. The R2 value is said to be strong 0.65, moderate 0.33 and weak 0.19 (Ghozali, 2019). In this study using the PLS Algorithm Procedure as follows:

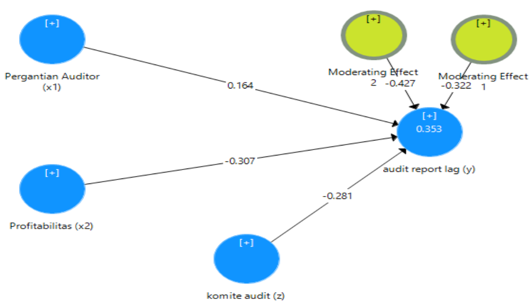

Figure 2. Outer Model

Table 3. R Square Value

	R Square	R Square Adjusted
audit report lag (y)	0.353	0.325

Based on table 3, it can be seen that the R-Square for the audit report lag variable has a value of 0.353 or 35.3%, which means that the audit report lag variable is moderate (Ghozali 2019).

Hypothesis Test Results

The hypothesis in this study aims to test the existence of a significant between variables. The Path Coefficient can be seen based on the T-statistic value, which reaches a value above 1.97993 for the two-tailed hypothesis for hypothesis testing at α 5%. In this test using the bootstrapping procedure, the results of this test can be seen as follows:

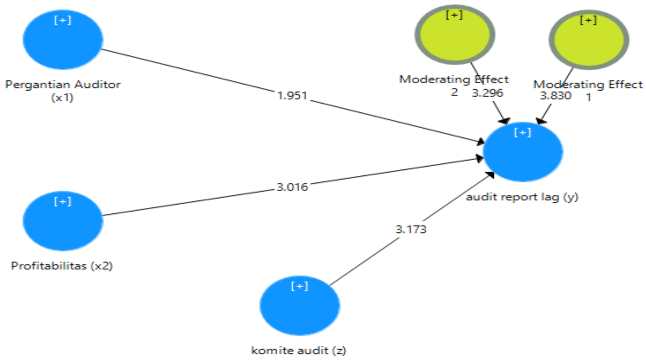

Figure 3. Inner Model

Table 4. Path Coefficient values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Moderating Effect 1 -> audit report lag (y)	-0.322	-0.334	0.084	3.830	0.000
Moderating Effect 2 -> audit report lag (y)	-0.427	-0.421	0.130	3.296	0.001
Pergantian Auditor (x1) -> audit report lag (y)	0.164	0.164	0.084	1.951	0.052
Profitabilitas (x2) -> audit report lag (y)	-0.307	-0.322	0.102	3.016	0.003
komite audit (z) -> audit report lag (y)	-0.281	-0.280	0.089	3.173	0.002

Sumber : Data Olahan, 2022

Based on table 4, it shows that the change of auditors has no effect on audit report lag, this is evidenced by the T-statistic value of 1.951 < 1.97993 and PValues 0.052 > 0.05. Profitability has an influence on audit report lag with a T-statistic value of 3.016 > 1.97993 and PValues 0.003 <0.05. The original sample estimate value is negative by negative 0.307 which indicates that the profitability relationship has a negative effect on audit report lag. The audit committee has a direct influence on audit report lag with a T-statistic value of 3.173> 1.97993 and PValues 0.002 <0.05. The original sample estimate value is negative by 0.281 which indicates that the audit committee has a negative effect on audit report lag. The better the audit committee of a company, the less delay in submitting financial reports.

The relationship between moderating effect 1 and audit report lag is significant with a T-statistic value of 3.830> 1.97993 and PValues 0.000 <0.05. The original sample estimate value is negative, which is equal to 0.322 which indicates that the audit committee moderates the effect of changing auditors on audit report lag. The relationship between moderating effect 2 and audit report lag is significant with a T-statistic value of 3.296 < 1.97993 and PValues 0.001 > 0.05 indicating that the audit committee is able to moderate the relationship between profitability and audit report lag.

Discussion

Effect of Auditor Change on Audit report lag

Based on the tests that have been done, the change of auditors has no effect on the audit report lag. These results indicate that whether or not a change of auditors is carried out by the company does not affect the audit report lag. This happens because each independent auditor can provide the best service for his client or a change in auditors can be made long before the closing year ends (Pradnyaniti & Suardikha, 2019).

The length of the auditing process is not affected by the transition of auditors, so management need not hesitate because the change of auditors can be done before the closing year ends or the implementation of auditing tests starts from the end of the client's fiscal year. New auditors carry out audit planning, where important planning is carried out so that an audit engagement can run smoothly. This can have an impact on the short audit report lag. auditors tend to comply with the audit engagements they make both for auditors with first-time assignments and repeated assignments, so that auditors can issue audit reports in a timely manner. So the company does not need to doubt the occurrence of audit report lag caused by a change of auditors. Because based on considerations in changing auditors, companies can change auditors at any time, especially mandatory auditor changes, namely when they have used auditors for 5 consecutive years.

Effect of Profitability on Audit report lag

Based on the tests that have been carried out, it can be concluded that profitability is proven to have a negative effect on audit report lag, so that the higher the profitability value, the shorter the duration of the audit report lag. Companies that have high profitability indicate that the company is able to generate high profits will immediately give a positive signal about the company's condition to outsiders. A high level of profitability will be good news for the company because it illustrates good company management performance. Therefore companies with high profitability will have a shorter audit report lag

The influence of the audit committee on audit report lag

Based on the tests that have been carried out, it can be concluded that the audit committee is proven to have a negative influence on audit report lag. In other words, the more audit committee members who have accounting and finance backgrounds, the shorter the duration of the company's audit report lag. The audit committee was formed with the aim of ensuring that the financial statements issued are not misleading and in accordance with the applicable accounting principles; and ensuring that the financial reports present all information in a complete, correct manner, and do not contain incorrect material information or facts. (Soemarso, 2018). The audit committee has the role of intermediary whose duty is to provide the information needed by the old auditor or the new auditor after the changeover. The existence of an audit committee with a background in accounting and finance will help the new auditor so that the company's audit reports can be submitted more according to the reporting schedule.

Moderation effect of the audit committee on the relationship between auditor turnover and audit report lag

The test results show that the audit committee is able to moderate the relationship between auditor turnover and audit report lag. The audit committee acts as a provider of information needed by the auditor, either the old auditor or the new auditor after the replacement. New auditors tend to need quite a long time to get to know the existing systems in the company more closely. Therefore the audit committee provides information to the new auditor about the things needed so as not to take a longer time to audit. In addition, the audit committee here serves as a supervisor for the auditors to carry out their duties more effectively and efficiently. So that the better the audit committee is in carrying out its role, the shorter the time for submitting audited financial reports, because if the audit committee plays a good role, the findings in the financial statements will become less so that it can shorten the audit and produce a shorter audit report lag. vice versa

The moderating effect of the audit committee on the relationship between profitability and audit report lag

The test results show that the audit committee is unable to moderate the relationship between profitability and audit report lag. This means that the audit committee, which has many members with accounting and finance backgrounds, will supervise so that the company runs well and earns profits according to the formation of the company itself so that all parties to the company, including the audit committee, play a role in supporting the company in order to achieve its goals, especially in obtaining profits. The audit committee formed by the company is expected to be able to reduce the potential for delays in publishing financial reports to the public and can help companies see things that need to be corrected in order to gain profit.

CONCLUSION

Based on the data analysis and discussion that has been done, it can be concluded that auditor turnover has no direct effect on audit report lag, profitability and audit committee variables have a negative effect on audit report lag. In addition, it can also be concluded that the audit committee variable can moderate the relationship between auditor turnover and profitability on audit report lag. This study examines the effect of auditor turnover and profitability on audit report lag with audit committee disclosure as a moderating variable. Based on the results of this study and the previous discussion, suggestions for further research can examine different corporate sectors in Indonesia and can increase the length of observation period and add dependent variables that have not been used in this study.

REFERENCES

Ghozali, I.. Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25. Edisi 9. Semarang: Badan Penerbit. 2018

Mulyadi. (2002). Auditing. Edisi Keenam, Jakarta: Salemba Empat.

Soemarso, S. R. (2018). Etika dalam Bisnis & Profesi Akuntan dan Tata Kelola Perusahaan. Jakarta: Salemba Empat.

Firyana, R.A. dan Septiani, A., "Analisis Faktor-Faktor Yang Mempengaruhi Penggantian Kantor Akuntan Publik Secara Voluntary", 2014. Vol. 3 No. 2, hal. 1–15.

Fortuna, R.D. dan Syofyan, E., "Pengaruh Umur Perusahaan, Ukuran Perusahaan, Reputasi Auditor, dan Pergantian Auditor", Jurnal Eksplorasi Akuntansi, Vol. 2 No. 3.2020. , hal. 2912–2928.

Harini, G. dan Siregar, L.M., "Pengaruh Profitabilitas (ROE), Likuiditas (CR) Ukuran Perusahaan Dan Ukuran Kap Terhadap Audit Report Lag Pada Perusahaan Bumn Yang Terdaftar Di Bursa Efek Indonesia", Vol. VI No. 1.2020. hal. 47–55.

Noviasari, P. (2020), Pengaruh Pergantian Auditor, Opini Audit, Ukuran Perusahaan, Laba Rugi, dan Solvabilitas Terhadap Audit Report Lag. Skripsi S1. Universitas Islam Negeri Sultan Syarif Kasim Riau.

Pradnyaniti, Luh Putu Yanti dan I Made Sadha Suardhika. (2019). Pengaruh Audit Tenure Dan Auditor Switching pada Audit Delay dengan Financial Distress sebagai variabel pemoderasi. E-Jurnal Akuntansi Universitas Udayana. Vol.26.3

Putri, A.W. (2018), Faktor-Faktor Yang Mempengaruhi Ketepatan Waktu Penyampaian Laporan Keuangan, Universitas Islam Indonesia.

Rosanti, I.S. (2020), Pengaruh Profitabilitas, Solvabilitas, Umur Perusahaan, Opini Audit, dan Reputasi Auditor Terhadap Audit Report Lag, Universitas Pancasakti Tegal

Rosdiana. (2018), Pengaruh Company Size, Profitabilitas Dan Kompleksitas Operasi Terhadap Audit Report Lag Dengan Komite Audit Sebagai Variabel Moderating. Skripsi S1. UIN Alauddin Makassar.

Sastrawan, I.P. dan Latrini, M.Y. (2016), "Pengaruh Profitabilitas, Solvabilitas, dan Ukuran Perusahaan Terhadap Audit Report Lag Pada Perusahaan Manufaktur", E-Jurnal Akuntansi Universitas Udayana, Vol. 17, hal. 311–337.

Sihotang, T.N. (2018), Pengaruh Opini Auditor, Pergantian Auditor, ukuran Perusahaan dan Ukuran Kantor Akuntan Publik (KAP) Terhadap Audit Report Lag Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2013-2016. Skripsi S1. Universitas Sumatera Utara.

Verawati, N. made A. dan Wirakusuma, M.G. (2016), "Pengaruh Pergantian Auditor, Reputasi KAP, Opini Audit dan Komite Audit Pada Audit Delay", E-Jurnal Akuntansi Universitas Udayana, Vol. 17, hal. 1083–1111.

Widhiasari, N. made S. dan Budiartha, I.K. (2016), "Pengaruh Umur Perusahaan, Ukuran Perusahaan, Reputasi Auditor, Dan Pergantian Auditor Terhadap Audit Report Lag", E-Jurnal Akuntansi Universitas Udayana, Vol. 15 No. 1, hal. 200–227.

Zanra, Sri. (2022). Pengaruh Leverage Dan Profitabilitas Terhadap Tax Avoidance Dimoderasi Oleh Corporate Social Responsibility: Studi Empris pada Perusahaan Manufaktur yang terdaftar di LQ45 2017-2020. Jurnal Akuntansi, Manajemen, Bisnis Dan Teknologi (AMBITEK), 2(2), 276–289. https://doi.org/10.56870/ambitek.v2i2.57

Peraturan OJK Nomor 55/POJK.04/2015

PT Bursa Efek Jakarta. (2004), "Keputusan Direksi PT Bursa Efek Jakarta Nomor : Kep-307/BEJ/07-2004", Keputusan Direksi PT Bursa Efek Jakarta.