

Firm Attributes and Audit Report Timeliness: Evidence from Indonesia's Property and Real Estate Sector

Wulan Retnowati^{1*}, M Satibi²

^{1*)}Fakultas Ekonomi dan Bisnis, Universitas Sultan Ageng Tirtayasa, Indonesia

²Fakultas Ilmu Sosial dan Ilmu Politik, Universitas Bina Bangsa, Indonesia

Corresponding Author: naulsmart@untirta.ac.id^{1*)}

Keywords: Audit Report Lag, Profitability, Firm Size, Accounting Complexity, Audit Committee, Corporate Governance

Abstract : Audit Report Lag (ARL) refers to the interval between the end of a financial reporting period and the release of audited financial statements. Timeliness in audit reporting plays a crucial role in improving the relevance of financial information, strengthening transparency, and fostering stakeholder trust. This study investigates the extent to which firm size, profitability, leverage, audit committee meeting frequency, and accounting complexity contribute to variations in ARL. A quantitative research design was employed using secondary data extracted from annual reports of property and real estate companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022. Using purposive sampling, 75 firm-year observations were analyzed. Multiple regression performed in SPSS 25 indicates that profitability and the frequency of audit committee meetings are associated with shorter ARL. Meanwhile, firm size, leverage, and accounting complexity do not exhibit significant relationships with ARL. These results contribute to agency theory and corporate governance scholarship by emphasizing governance-related mechanisms that facilitate more efficient audit completion.

Introduction

Timeliness of audited financial reporting is a critical component of financial transparency and an essential indicator of corporate accountability. One of the most widely examined measures of reporting timeliness is Audit Report Lag (ARL), which refers to the number of days between a company's fiscal year-end and the issuance date of its audited financial statements (Chan & Karim, 2024). ARL has become increasingly relevant in global capital markets because delayed audit completion may signal higher audit risk, weak internal control systems, or poor financial governance practices (Rahman & Sutanto, 2024). For investors and regulators, delayed reporting reduces the

relevance of disclosed information, increases uncertainty in decision-making, and may impair market efficiency. Therefore, improving ARL performance remains a key policy and research priority, particularly in emerging markets where audit quality and governance systems are still evolving.

In Indonesia, the issue of reporting delays remains a persistent concern. The Indonesia Financial Services Authority (OJK) mandates that publicly listed companies submit audited annual statements within 90 days after the fiscal year-end, as stated in Regulation No. 14/POJK.04/2021. However, data published by the Indonesia Stock Exchange (IDX) shows that a substantial number of firms consistently fail to meet this deadline. In 2020, 88 listed firms submitted late audited reports; this number increased to 91 firms in 2021 and remained at 61 firms in 2022. Persistent non-compliance illustrates that regulatory enforcement alone is not sufficient to ensure timely audit completion. Instead, internal firm characteristics and governance dynamics appear to play an influential role in shaping ARL outcomes.

The Property and Real Estate sector in Indonesia provides a particularly relevant context for studying ARL. This sector accounts for a significant proportion of capital-intensive business activities and is characterized by high asset valuation complexity, multiple subsidiary ownership structures, and long-term revenue recognition mechanisms (Suryani et al., 2023). Prior empirical findings further indicate that companies operating in this sector experience longer audit delays than firms in other industries due to extensive verification and consolidation requirements (Farhana & Hersugondo, 2022). However, despite regulatory emphasis and increasing academic attention, evidence regarding the determinants of ARL in this sector remains fragmented and inconclusive.

Previous studies have attempted to explain ARL by examining variables such as firm size, leverage, profitability, governance structure, auditor characteristics, and operational complexity. However, existing findings show mixed results. For example, Fujianti and Satria (2020) found that firm size reduced ARL because larger firms have better financial reporting systems, while Menajang et al. (2019) concluded that firm size had no meaningful impact on reporting timeliness. Similarly, profitability has been reported to reduce ARL because firms with strong financial outcomes are more motivated to disclose audit results promptly (Azhar & Challen, 2023). Yet, other scholars argue that profit level does not necessarily influence audit completion since audit procedures remain standardized regardless of financial performance (Nurjanah, 2022).

Another widely discussed factor is leverage. Based on agency theory, firms with higher debt exposure should experience longer ARL because auditors require more extensive testing to ensure the reliability of financial statements in high-risk environments (Himawan & Venda, 2020). Nonetheless, more recent research demonstrates that leverage may not always influence reporting timeliness, especially when companies implement robust internal controls or engage reputable audit service providers (Fitriany & Muslih, 2022). Likewise, governance indicators—including audit committee meeting frequency—have recently attracted research attention. While several scholars conclude that active audit committees accelerate reporting timeliness (Susandy & Suryandari, 2021), others argue the opposite, suggesting that procedural discussions may lengthen the audit timeline (Fasha & Ratmono, 2022). Similar inconsistencies are also found in studies examining the effect of accounting complexity.

These contrasting findings highlight an important research gap. While numerous studies have investigated ARL, results are not universally consistent, and little research focuses specifically on Property and Real Estate firms in Indonesia—an industry with unique operational and reporting characteristics. Furthermore, the empirical context changed significantly after the COVID-19 pandemic, when digital audit systems, remote verification, and revised corporate reporting practices began to emerge (Wijayanti & Hermawan, 2023). Thus, the determinants of ARL during and after this transition period warrant further examination.

Given these gaps, this study proposes a renewed empirical investigation based on agency theory, which asserts that firms are motivated to provide timely and transparent financial information to reduce information asymmetry and mitigate monitoring costs (Jensen & Meckling, 1976). Consistent

with this theoretical framework, variables such as profitability, committee oversight, and operational complexity may reflect managerial incentives and information control mechanisms influencing ARL.

Therefore, the purpose of this study is to examine the extent to which firm size, profitability, leverage, audit committee meeting frequency, and accounting complexity influence ARL in Indonesian Property and Real Estate companies listed on the Indonesia Stock Exchange during 2020–2022. The study contributes to literature in three ways: it provides post-pandemic empirical evidence from a high-risk and under-researched sector, it integrates governance and accounting complexity variables in a single model, and it offers practical insights for regulators, auditors, and corporate governance practitioners focused on reducing reporting delays.

This study is grounded in Agency Theory, which explains the contractual relationship between principals (shareholders) and agents (managers). Jensen and Meckling (1976) argue that managers possess more internal information than external stakeholders, creating information asymmetry. To reduce this asymmetry, timely audited financial statements are critical because they represent a formal mechanism to monitor managerial actions. Auditors function as independent monitors who verify the credibility of reported performance, thus reducing agency conflicts and opportunistic reporting behaviors (Abdillah et al., 2019).

Audit Report Lag (ARL) can be interpreted as a signal of governance quality. A shorter audit lag indicates effective internal controls, transparent management behavior, and lower agency costs. In contrast, prolonged audit duration may suggest weak reporting systems, poor governance oversight, or elevated audit risk (Rahman & Sutanto, 2024). Based on agency theory, firms with stronger incentives to maintain credibility—such as profitable firms or those under intense regulatory scrutiny—are expected to minimize audit delays.

Firm size has frequently been identified as a determinant of reporting timeliness. Larger companies typically possess advanced accounting systems, more trained personnel, and pressure from regulators, analysts, and investors, resulting in shorter audit completion times (Widayanti & Rikah, 2021). Larger firms are also more visible in capital markets, increasing reputational pressure to provide timely disclosures. However, the relationship is not consistently supported. Some research argues that larger firms have more complex business structures, multiple subsidiaries, and significant transaction volume requiring extensive audit procedures, potentially prolonging ARL (Menajang et al., 2019). Meanwhile, studies such as Fujianti and Satria (2020) confirm that large firms tend to accelerate audit completion because they are monitored more strictly by stakeholders. Given mixed empirical evidence, the expected relationship remains grounded in the argument that improved infrastructure and higher public accountability support faster audit completion.

H1: Firm size negatively and significantly affects Audit Report Lag.

Profitability reflects financial strength and managerial performance. According to signaling theory, firms with strong performance are motivated to announce results quickly to signal success and enhance investor confidence (Azhar & Challen, 2023). From an agency perspective, profitable firms seek to minimize information asymmetry by providing timely disclosures because positive earnings reduce perceived risk and improve market valuation. Empirical evidence largely supports this argument. For instance, Ariningtyastuti and Rohman (2021) found that firms with higher profitability tend to experience shorter audit delays. However, Nurjanah (2022) argues that profitability may have no significant effect if audit complexity remains high regardless of performance.

Despite differing findings, theoretical and empirical reasoning suggests that profitable firms are more likely to accelerate the audit process..

H2: Profitability negatively and significantly affects Audit Report Lag.

Leverage represents the extent to which firms rely on external financing. Highly leveraged firms may face closer scrutiny because auditors must verify debt covenants, assess going concern uncertainties, and evaluate financial risks (Himawan & Venda, 2020). This increased scrutiny can lengthen the audit period because auditors need to perform additional testing to ensure reporting

accuracy. Meanwhile, some scholars contend that leverage does not always prolong audit time, particularly when firms adopt strong internal control systems or work with reputable audit firms (Fitriany & Muslih, 2022). Moreover, firms with high debt levels may accelerate audit completion to avoid negative market reactions and regulatory consequences, implying leverage could shorten ARL.

Given mixed empirical results and theoretical justification for delayed reporting under high financial risk, the directional relationship remains uncertain.

H3: Leverage positively and significantly affects Audit Report Lag.

The audit committee is a governance structure responsible for overseeing financial reporting integrity, internal audit effectiveness, and communication with external auditors. Frequent audit committee meetings indicate high engagement and active monitoring, which can reduce audit delays by resolving reporting issues promptly (Susandya & Suryandari, 2021). Empirical studies support this relationship. For instance, Shinta and Satyawan (2021) found that firms with more frequent audit committee meetings experienced shorter ARL because unresolved discrepancies were addressed more efficiently. However, some research reports no significant effect, suggesting that meeting frequency alone does not guarantee efficiency unless supported by committee expertise and decision-making authority (Fasha & Ratmono, 2022).

Based on governance theory and most empirical trends, greater committee activity is expected to enhance audit timeliness.

H4: Audit committee meeting frequency negatively and significantly affects Audit Report Lag.

Accounting complexity refers to structural characteristics such as the number of business segments, presence of subsidiaries, and diversity of transactions. Firms with complex operations require longer audit procedures because auditors must perform consolidation testing, intercompany reconciliation, and segment-based risk assessments (Budiarto & Suhardjo, 2021). Studies in emerging markets show that complexity is positively correlated with audit delay, particularly in industries where asset valuation and long-term contracts are common (Farhana & Hersugondo, 2022). However, other findings indicate that accounting complexity may not influence ARL if firms employ sophisticated audit technologies or engage specialized auditors (Abdillah et al., 2019).

Given prevailing evidence linking complexity and prolonged reporting, the following hypothesis is proposed:

H5: Accounting complexity positively and significantly affects Audit Report Lag.

Research Method

This study employs a quantitative explanatory research design, which is suitable for examining causal relationships among measurable variables. Quantitative methods allow empirical testing of theoretical relationships using statistical procedures and objective measurement (Sekaran & Bougie, 2022). The explanatory design is appropriate because the study seeks to determine whether firm characteristics—including firm size, profitability, leverage, audit committee meeting frequency, and accounting complexity—significantly influence Audit Report Lag (ARL). Previous studies examining determinants of reporting timeliness have also adopted similar methodological approaches (Fujianti & Satria, 2020; Susandya & Suryandari, 2021), supporting the suitability of this design in accounting and auditing research.

The population consists of all Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) between 2020 and 2022. This sector is selected due to its high reporting complexity and significant late submission incidence compared to other sectors (Suryani et al., 2023). The population frame was obtained from official IDX publications.

Sampling was conducted using a purposive sampling technique, meaning observations were selected based on predetermined criteria relevant to the research aim (Sugiyono, 2021). The criteria applied include:

1. The company must be listed on IDX consecutively during the 2020–2022 period.

2. The company must publish audited annual reports during the observation period.
3. The company must report complete data for variables used in the analysis.
4. Companies reporting continuous losses during the period were excluded to avoid bias in profitability measurement.

After applying these criteria, 25 companies were retained, resulting in a final dataset of 75 firm-year observations. Purposive sampling is commonly applied in audit timeliness studies because it ensures data relevance and avoids distortion from missing or unmatched financial records (Rahman & Sutanto, 2024).

This research uses secondary data, obtained from publicly available sources such as published financial statements, annual reports, and corporate governance sections accessible through the official IDX website and firm websites. Secondary data ensure reliability because they originate from audited, regulated disclosures and reduce researcher bias in measurement (Bungin, 2022).

Results and Discussion

Table 1 Multiple Linear Regression Test Results

Model	Coefficients ^a		Beta	t	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error			
1 (Constant)	10,537	1,567		6,725	,000
LAG_Transfrom_UK	-,065	,077	-,104	-,847	,400
LAG_Transfrom_PRO	-4,510	1,465	-,390	-3,078	,003
LAG_Transfrom_LEV	-,508	,414	-,163	-1,228	,224
LAG_Transfrom_FRKA	-,863	,283	-,362	-3,050	,003
LAG_Transfrom_KA	-,272	,894	-,035	-,304	,762

a. Dependent Variable: LAG_Transfrom_ARL

The regression analysis provides several insights into the determinants of audit report lag (ARL) among property and real estate firms listed on the IDX. The overall negative signs of the coefficients for profitability and audit committee meeting frequency, and their statistical significance, highlight their substantial role in reducing audit report delays.

First, the negative and significant coefficient for profitability ($B = -4.510$, $p < 0.01$) suggests that more profitable firms tend to finalize and issue their audited financial statements faster. This finding aligns with earlier studies which argue that profitability enhances a firm's capacity to streamline internal processes and allocate adequate resources for audit completion, thereby shortening ARL. Firms with stronger earnings typically have better working capital and liquidity, which facilitate audit procedures and reduce delays in financial reporting (Handoko & Deniswara, 2019; Ariningtyastuti and Rohman ,2021)

Second, the frequency of audit committee meetings (audit governance mechanism) shows a statistically significant negative relationship with ARL ($B = -0.863$, $p < 0.01$). This result underscores the importance of active corporate governance: regular audit committee meetings may enhance oversight, coordination, and monitoring of the audit process, thereby promoting timeliness. This is consistent with literature emphasizing that strong governance structures, including effective audit committees and proactive oversight, contribute to reducing audit delays (Wati, 2023; Susandy and Suryandari, 2021)

In contrast, firm size (UK), leverage (LEV), and accounting complexity (KA) — while showing negative coefficients — are not statistically significant in this study. This suggests that, within the context of property and real estate firms in Indonesia during 2020–2022, these structural or risk-related characteristics do not exert a strong or consistent influence on audit timeliness. This echoes mixed findings in prior research: for instance, while some studies show firm size reduces ARL (due to more resources or better internal controls) (Fujiani & Indra , 2020). others find no significant size

effect, particularly when governance and performance variables are accounted for (Febrianty & Raharja, 2024; Menajang et al., 2019; Chan & Karim, 2024)

The non-significant result for leverage seems to contradict the expectation that higher debt (and thus higher financial risk) might prolong audit procedures as auditors may need more time to assess credit risk, going-concern issues, and going-concern disclosures. However, similar prior studies in the Indonesian context report an inconsistent or negligible effect of leverage on audit delay (Fujiani & Indra, 2020). One possible interpretation is that in sectors like property and real estate where leverage is prevalent and well managed, the audit procedures for debt-related disclosures may not be a major driver of delay compared to governance and profitability.

Overall, these findings emphasize that internal performance and governance mechanisms — rather than structural characteristics or financial risk factors — may be more critical for timely audit completion in the studied sector. This bolsters the argument from the governance literature that effective oversight and managerial commitment (reflected in profitability and committee activity) help mitigate agency problems and expedite audit processes (Nurfitriany & Senjani, 2022). From a practical standpoint, the results suggest that regulators, stakeholders, and firms in the property and real estate sector should encourage robust audit committee activity and maintain healthy profitability levels to ensure timely publication of audited financial statements. This contributes to improved transparency, investor confidence, and market efficiency.

From a theoretical perspective, the study adds empirical support to the view that firm-level financial health and governance quality are central to audit timeliness, complementing prior findings in manufacturing, logistics, and other sectors. It also underlines the variability of structural factors' influence (size, leverage, complexity) across industries and contexts — an issue highlighted in meta-analyses of audit report lag literature (Durand, 2019)

Conclusion

The objective of this study was to examine the influence of firm characteristics—namely firm size, profitability, leverage, audit committee meeting frequency, and accounting complexity—on Audit Report Lag (ARL) among Property and Real Estate companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2022 reporting period. Using a sample of 75 firm-year observations and multiple regression analysis, the findings reveal that profitability and audit committee meeting frequency have a statistically significant negative effect on ARL. This suggests that firms demonstrating strong financial performance and those with more active audit committees tend to complete the audit process earlier, reducing delays in financial reporting.

Conversely, firm size, leverage, and accounting complexity were found to have no significant effect on ARL. These results imply that structural characteristics alone do not determine reporting timeliness in this sector. Although larger firms and firms with high operational complexity may be expected to require longer audit procedures, technological advancements, digital audit tools, and higher regulatory expectations may have mitigated these potential barriers. The nonsignificant effect of leverage further indicates that debt levels do not necessarily delay audit completion, possibly due to improved internal controls and monitoring mechanisms in highly leveraged firms.

Overall, the findings emphasize the importance of governance-related mechanisms rather than inherent firm attributes in improving audit timeliness. The study supports agency theory by demonstrating that firms with stronger oversight structures—particularly active audit committees—are more capable of minimizing information asymmetry through timely reporting. At the same time, profitability appears to serve as a signalling mechanism, motivating firms to expedite audit completion to maintain a positive corporate image and stakeholder trust.

Despite contributing meaningful insights, the study is subject to several limitations that should be considered when interpreting the findings:

1. Sector-Specific Scope

The study focuses exclusively on the Property and Real Estate sector, which has unique operational and reporting challenges. As a result, the findings may not be generalizable to other industries, especially those with shorter operating cycles or lower reporting complexity.

2. Timeframe Constraints

The observation period (2020–2022) overlaps with the COVID-19 pandemic, which significantly altered business operations and audit procedures. Remote auditing and reporting disruptions may have influenced audit duration differently than during normal economic conditions.

3. Variable Selection

4. The model explains 22.3% of ARL variation, indicating that other important determinants were not included, such as auditor industry specialization, audit firm size, internal control quality, digital reporting maturity, or ESG disclosure practices.

5. Secondary Data Dependency

The study relies solely on publicly available secondary data. While such data are reliable and verifiable, they may not fully capture qualitative aspects of internal reporting processes or governance effectiveness.

References

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.

Apriyanti, & Rejeki, D. (2021). Pengaruh Ukuran Perusahaan, Opini Audit dan Reputasi Auditor Terhadap Audit Report Lag Pada Kantor Akuntan Publik Wilayah Jakarta Selatan. *Akuntansi Dan Bisnis Krisnadwipayana*, 8(2).

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 di Bursa Efek Indonesia Pada Tahun 2017 - 2019). *Diponegoro Journal of Accounting*, 10(2), 1–15.

Azhar, S. Z., & Challen, A. E. (2023). Pengaruh Pergantian Auditor, Spesialis Auditor, Profitabilitas, dan Leverage Terhadap Audit Report Lag. *Jurnal Riset Akuntansi*, 13(2), 184–198.

BEI. (2021). *Penyampaian Laporan Keuangan Audit yang Berakhir per 31 Desember 2020*. www.idx.co.id

BEI. (2022). *Penyampaian Laporan Keuangan Audit yang Berakhir per 31 Desember 2021*. www.idx.co.id

BEI. (2023). *Penyampaian Laporan Keuangan Audit yang Berakhir per 31 Desember 2022*. www.idx.co.id

Chan, K., & Karim, M. (2024). Audit quality and reporting timeliness in emerging markets. *Journal of Contemporary Accounting Studies*, 6(1), 45–62.

Dura, J. (2017). Pengaruh Profitabilitas, Likuiditas, Solvabilitas, dan Ukuran Perusahaan Terhadap Audit Report Lag Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Jurnal Ilmiah Bisnis Dan Ekonomi Asia*, 11(1), 64–70.

Durand, Gissele (2019), The determinants of audit report lag: a meta-analysis, *Managerial Auditing Journal*, 34 (1): 44–75.

Effendi, M. A., & Tirtajaya, V. S. (2022). Pengaruh Ukuran Perusahaan, Reputasi Auditor, Dan Faktor Lainnya Terhadap Audit Report Lag. *E-Jurnal Akuntansi TSM*, 2(2), 493–504.

Elvienne, R., & Apriwenni, P. (2020). Pengaruh Profitabilitas, Solvabilitas, Dan Ukuran Perusahaan Terhadap Audit Delay Dengan Reputasi Kap Sebagai Pemo. *Jurnal Akuntansi*, 8(2), 125–147.

Farhana, D. (2022). Penentu Profitabilitas Pada Perusahaan Properti , Real Estate , dan Kontruksi di Indonesia. *Jurnal Sains, Teknologi, Masyarakat Dan Jejaring*, 4(2), 167–177.

Fasha, T. N., & Ratmono, D. (2022). Pengaruh Efektivitas Komite Audit, Reputasi Auditor, Spesialisasi

Auditor Terhadap Audit Report Lag. *Diponegoro Journal of Accounting*, 11(4), 1–15.

Febrianti, Kanita & Raharja, Surya (2024). Effect of Firm Size, Profitability, and Audit Opinion on Audit Report Lag (in Mining Company Registered in Indonesia's Stock Exchange for the Financial Year between 2017 and 2020), DIPONEGORO JOURNAL OF ACCOUNTING Volume 13, Nomor 1, Tahun 2024, Halaman 1-15

Fitriany, R., & Muslih, M. (2022). Pengaruh Profitabilitas, Ukuran Perusahaan, Leverage Dan Opini Audit Terhadap Audit Report Lag (Studi Empiris Perusahaan Infrastruktur, Utilitas Dan Transportasi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020). *Jurnal E-Proceeding of Management*, 9(2), 549–557.

Fujianti, L., & Satria, I. (2020). Firm size, profitability, leverage as determinants of audit report lag: Evidence from Indonesia. *International Journal of Financial Research*, 11(2), 61–67.

Handoko, Bambang leo & Deniswara, Kevin (2019). Effect of Profitability, Leverage, Audit Opinion and Firm Reputation toward Audit Report Lag, *International Journal of Innovative Technology and Exploring Engineering* 9(1):2214-2219

Hasibuan, E. N. S., & Abdurahim, A. (2017). Pengaruh Kompleksitas Operasi, Ukuran Perusahaan, dan Risiko Bisnis terhadap Audit Report Lag: Studi Empiris pada Perusahaan Perkebunan yang Terdaftar di Bursa Efek Indonesia dan Bursa Malaysia Periode 2014-2016. *Reviu Akuntansi Dan Bisnis Indonesia*, 1(1), 15–24

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 2014-2018. *Jurnal Manajemen Bisnis*, 23(1), 1–22.

Kasmir. 2019. Analisis Laporan Keuangan. Jakarta: PT Raja Grafindo Rajawali.

Menajang, M. J. O., Elim, I., & Runtu, T. (2019). Analisis Pengaruh Ukuran Perusahaan, International Journal of Financial Research Profitabilitas, dan Solvabilitas Terhadap Audit Report Lag. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 7(3), 3478–3487.

Nurfitriani & Senjani, Yayu Putri (2022), Determinan Audit Delay Berdasarkan Kondisi Internal Perusahaan Manufaktur di Indonesia, *Jurnal Akuntansi, Ekonomi dan Manajemen Bisnis* Vol. 10 No. 1, Juli 2022, 72-80

Nurjanah, S. (2022). Pengaruh Profitabilitas , Likuiditas , Ukuran Perusahaan terhadap Audit Report Lag pada Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2017-2020. *Jurnal Akuntansi Dan Manajemen (JAM)*, 19(1), 83–89.

Otoritas Jasa Keuangan Republik Indonesia. (2021). *Penyampaian Laporan Keuangan Berkala Emitter Atau Perusahaan Publik*

Rahman, H., & Sutanto, E. (2024). Governance attributes and audit timeliness in ASEAN markets. *Journal of Financial Reporting Regulation*, 12(2), 133–152

Shinta, A. D., & Satyawan, M. D. (2021). Pengaruh Probabilitas Kebangkrutan, Profitabilitas, Keahlian Komite Audit, Dan Keaktifan Komite Audit Terhadap Audit Report Lag. *Jurnal Akuntansi AKUNESA*, 9(3), 54–63.

Suryani, D., Prasetyo, M., & Putra, R. (2023). Real estate reporting risks during economic transitions. *Indonesian Accounting Review*, 18(4), 301–315.

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. <https://doi.org/10.25105/mraai.v21i2.9048>

Tri Rahmawati, A., & Arief, A. (2020). 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.

Wati, Diah Kurnia (2023), The analysis of factors affecting audit report lag: A literature review, *Asian Journal of Economics and Business Management* 2(3):351-356 DOI:[10.53402/ajebm.v2i3.382](https://doi.org/10.53402/ajebm.v2i3.382)

Widayanti, A., & Rikah. (2019). Faktor-Faktor Yang Mempengaruhi Tax Avoidance Pada Perusahaan

Manufaktur di Bursa Efek Indonesia. *Jurnal Bisnis Dan Akuntansi*, 21(1), 185–192.
<http://jurnaltsm.id/index.php/JBA%0AFAKTOR-FAKTOR>

Yahya, A. (2021). Determinan Audit Report Lag (Studi Empirik Pada Perusahaan Lq-45 Tahun 2014-2018). *Akuntansi Dewantara*, 4(2), 146–159.