

DAFTAR PUSTAKA

- Al-Ajmi, J. (2008). Audit and reporting delays: Evidence from an emerging market. *Advances in Accounting*, 24(2), 217–226. <https://doi.org/10.1016/j.adiac.2008.08.002>
- Apadore, K., & Mohd Noor, M. (2013). Determinants of Audit Report Lag and Corporate Governance in Malaysia. *International Journal of Business and Management*, 8(15). <https://doi.org/10.5539/ijbm.v8n15p151>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2016). *Auditing and Assurance Services: An Integrated Approach* (Sixteenth Edition). Pearson.
- BAPEPAM. (2012). *Keputusan Ketua Badan Pengawas Pasar Modal KEP-431/BL/2012 Tentang Penyampaian Laporan Tahunan Emiten Atau Perusahaan Publik*.
- Bauer, T. D., Humphreys, K. A., & Trotman, K. T. (2022). Group Judgment and Decision Making in Auditing: Research in the Time of COVID-19 and Beyond. *Auditing*, 41(1), 3–23. <https://doi.org/10.2308/AJPT-2020-147>
- Francis, J. R. (2004). What do we know about audit quality? *British Accounting Review*, 36(4), 345–368. <https://doi.org/10.1016/j.bar.2004.09.003>
- Francis, J. R., & Michas, P. N. (2013). The contagion effect of low-quality audits. *Accounting Review*, 88(2), 521–552. <https://doi.org/10.2308/accr-50322>
- Hadi, M. (2018). Determinan Ketepatan Waktu Penyampaian Laporan Keuangan Perusahaan Manufaktur di Indonesia. *Jurnal Riset Akuntansi Dan Perpajakan*, Vol.5, 77–85.
- Hardies, K., Vandenhoute, M. L., & Breesch, D. (2018). An analysis of auditors' going-concern reporting accuracy in private firms. *Accounting Horizons*, 32(4), 117–132. <https://doi.org/10.2308/acch-52297>
- Herusetya, A. (2007). *Kaitan Firm Size Kantor Akuntan Publik (KAP) Terhadap Mutu Laporan Audit Going Concern: Studi di Indonesia*. <https://www.researchgate.net/publication/360918048>
- Jensen, M. C., & Meckling, W. H. (1976). Also published in Foundations of Organizational Strategy. In *Journal of Financial Economics* (Issue 4). Harvard University Press. <http://ssrn.com/abstract=94043> <http://ssrn.com/abstract=94043> <http://hupress.harvard.edu/catalog/JENTHF.html>

- Kompas.com. (2021, March). *Hari Ini Dalam Sejarah: WHO Tetapkan Covid-19 Sebagai Pandemi Global*.
- Li, L., Qi, B., Tian, G., & Zhang, G. (2017). The contagion effect of low-quality audits at the level of individual auditors. *Accounting Review*, 92(1), 137–163. <https://doi.org/10.2308/accr-51407>
- Litzenberg, R., & Ramirez, C. F. (2020). *PROSES AUDIT JARAK JAUH SELAMA DAN SETELAH COVID-19 Implikasi Jangka Pendek dan Panjang*.
- Machmuddah, Z., Iriani, A. F., & Utomo, D. (2020). Influencing factors of audit report lag: Evidence from Indonesia. *Academic Journal of Interdisciplinary Studies*, 9(6), 148–156. <https://doi.org/10.36941/AJIS-2020-0119>
- Mazkiyani, N., & Handoyo, S. (2017). Audit report lag of listed companies in Indonesia stock exchange. *Jurnal Aplikasi Bisnis*, 17(1), 77–95. <https://doi.org/10.20885/jabis.vol17.iss1.art5>
- OJK. (2020). *Siaran Pers Otoritas Jasa Keuangan SP 18/DHMS/OJK/III/2020 Tentang Pelonggaran Batas Waktu Laporan Keuangan Dan RUPS*.
- OJK. (2021). *Peraturan Otoritas Jasa Keuangan POJK-3-POJK-04-2021 Tentang Penyelenggaraan Kegiatan Di Bidang Pasar Modal*.
- OJK. (2022). *Ringkasan Peraturan Otoritas Jasa Keuangan Tentang Penyampaian Laporan Keuangan Berkala Emiten Atau Perusahaan Publik*.
- Pasupati, B., & Husain, T. (2022). Determinants of Audit Report Lag during the Covid-19 Pandemic: A Study on Companies Conducting IPOs and Indexed LQ-45. *Jurnal Ilmiah Akuntansi*, 7(1), 19–38. <https://doi.org/10.23887/jia.v7i1.30835>
- Raweh, N. A. M., Kamardin, H., & Malek, M. M. (2019). Audit Partner Quality and Audit Report Timeliness in Oman: A Conceptual Framework. *International Journal of Accounting and Financial Reporting*, 9(1), 450. <https://doi.org/10.5296/ijaf.v9i1.14478>
- Reynolds, J. K., & Francis, J. T. (2001). Does size matter? The influence of large clients on office-level auditor reporting decisions. *Journal of Accounting and Economics*.
- Sambuaga, E. A., & Herusetya, A. (2022). *Audit Quality of the Engagement Partner and Audit Firm*. <https://doi.org/10.23917/reaksi.v7i1.17388>
- Satrya Ramadhan, G., & Eddi Budiono, M. (2018). ANALISIS DETERMINAN AUDIT REPORT LAG. *Jurnal Riset Akuntansi Kontemporer*, 10(1), 22–27.

- Shen, H., Fu, M., Pan, H., Yu, Z., & Chen, Y. (2020). The Impact of the COVID-19 Pandemic on Firm Performance. *Emerging Markets Finance and Trade*, 56(10), 2213–2230. <https://doi.org/10.1080/1540496X.2020.1785863>
- Tri Atmojo, D. (2017). ANALISIS FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP AUDIT REPORT LAG (Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2015). *DIPONEGORO JOURNAL OF ACCOUNTING*, 6, 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Wang, Y., Yu, L., & Zhao, Y. (2015). The association between audit-partner quality and engagement quality: Evidence from financial report misstatements. *Auditing*, 34(3), 81–111. <https://doi.org/10.2308/ajpt-50954>
- Xu, Q., & Kalelkar, R. (2020). Consequences of going-concern opinion inaccuracy at the audit office level. *Auditing*, 39(3), 185–208. <https://doi.org/10.2308/ajpt-18-050>
- Yuan, H., Zhang, C., Kong, D., & Shi, H. (2019). The consequence of audit failure on audit firms: evidence from IPO approval in China. *China Journal of Accounting Studies*, 7(2), 245–269. <https://doi.org/10.1080/21697213.2019.1676064>