


The Influence of Audit Opinion and Audit Tenure on Audit Report Lag in Property and Real Estate Companies Listed on the Indonesian Stock Exchange in 2021-2023

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Article Info	ABSTRACT
Keywords: Profit and Loss, Audit Opinion, Audit Tenure, Audit Report Lag	Audit report lag is the time span in days from the end date of the company's fiscal year to the date stated in the auditor's report. This research aims to find out how much influence profit and loss, audit opinion and audit tenure have on audit report lag in Property and Real Estate companies on the Indonesia Stock Exchange in 2021 - 2023. The sampling method in this research uses a purposive sampling technique, there are 99 samples selected. will be used in this research. This research uses panel data regression analysis techniques for data processing using Eviews 12 software. The results of hypothesis testing in this research show that (1) then audit opinion has an effect on audit report lag (2) and finally audit tenure has an effect on audit report lag.
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INTRODUCTION

Financial reports are the language of business. The financial report contains information about the company's financial condition for users. By understanding a company's financial reports, various interested parties can see the financial health condition of a company (Werner R. Murhadi 2019). According to IAI in PSAK No.1 of 2019 regarding the presentation of financial reports, it is said that financial reports are a mechanism for presenting the position of financial reports or financial performance for a corporate entity (Johana & Djuitaningsih, 2022). Financial reports or information provided must be delivered quickly, precisely and accurately and support the sustainability of a company. With these characteristics, financial reports can be said to function well if the information is presented in a relevant manner with attention to timeliness (Dufriella & Utami, 2020).

Audit report lag is the period between the end of the company's fiscal year and the date the opinion is issued on the audited financial report, and this is an output variable from the audit that can be observed by external parties which allows external parties to measure the efficiency of audit activities (Dewi & Hadiprajitno, 2017). The longer the audit report lag time, the less relevant the information in the financial reports will be. This is because one of the things that can increase the relevance of a company's financial reports is timeliness. The more. The longer the information is, the less useful the information is.

Therefore, auditors have a big responsibility to complete audits on time and in accordance with relevant regulations (Mufidah & Laily, 2019).

The profit and loss report is used as a tool to measure financial progress or setbacks in the company. Income that is greater than expenses is called profit, while expenses that are greater than income are called losses. This calculation is carried out so that it is known how efficiently the company can generate profits compared to total revenue (Juanita & Rutji, 2012). According to Surtikanti (2009) profit is the excess difference between income and expenses arising from main or side activities in a company during one period. According to Iskandar & Trisnawati (2010) in their research, companies that report losses will ask auditors to set their audit time longer than usual. On the other hand, if a company reports high profits, the company will speed up its audit, so that the good news can be immediately conveyed to investors and other interested parties. Investors generally prefer companies that announce profits rather than losses, because profits are seen as good news, so management tends to report them on time so that investors immediately get the good news and make a company's Audit Report Lag shorter (Lianto & Kusuma, 2010).

If a company experiences a loss, it is seen as bad news. There are two reasons why a loss-making company may experience delays in submitting financial reports. First, when a loss occurs, the company will ask the auditor to reschedule the audit assignment. Second, the auditor will be careful during the audit process in responding to company losses caused by the company's financial failure or management fraud regarding company profits so that the audit process will be longer (Sari & Mulyani, 2019). According to Hamzah (2019) states that there are positive influence of operating profit and loss on audit report lag. Meanwhile, according to Aristika et al (2016), profit and loss has no effect on audit report lag.

According to Halim (2018:73) an audit opinion is a reasonable conclusion on the information that has been audited. It is said to be fair in the field of auditing if it is free from doubts and dishonesty and the information is complete. There are five types of audit opinions given by auditors, namely unqualified opinion, unqualified opinion with explanatory language, qualified opinion, unqualified opinion, and statement of no opinion (Mulyadi, 2014:19-22). According to Arens, et al (2011) audit opinion is a standard statement of the auditor's conclusions obtained based on the conclusions of the audit process. After the audit report is issued, there are several potential communications between the auditor and client employees. The results of communication with clients can show positive and negative results. Positive results are achieved if there is a direct agreement between the client and the auditor, while negative results occur if there is a disagreement with the client.

The time period for the audit completion process may differ from one another between companies that obtain an unconditional fair opinion and other audit opinions (qualified opinion with conditions, unqualified opinion and no opinion). Companies that receive an unconditional fair opinion will tend to have a shorter time frame than those with other opinions. This happens because the process of providing a qualified opinion involves negotiations with the client, consultation with more senior audit partners or technical staff

and expanding the scope of the audit. This is different from companies that receive unqualified opinions. These companies will report their opinions on time because they are good news. According to Annisa Cahya Ningsih & Yumniati Agustina (2019) stated that audit opinion has a significant effect on audit report lag. Meanwhile, according to Fitri Ani, Yuli Chomsatu, Riana R Dewi (2021) audit opinion has no effect on audit report lag

Audit tenure is the period of engagement between the auditor and the client, namely the length of time an auditor audits the client's company. Audit tenure is the period of cooperation that exists between KAP (Public Accounting Firm) and the same auditee (Yolanda et al., 2019). Regulated in Minister of Finance Regulation no. 17/PMK.01/2008 concerning Public Accounting Services, Providing general audit services for the financial reports of an entity as intended in Article 2 paragraph (1) letter a is carried out by KAP for a maximum of 6 (six) consecutive financial years and by a Public Accountant for a maximum of 3 (three) consecutive financial years. The Public Accountant as intended in paragraph (1) may re-accept general audit assignments for clients as intended in paragraph (1) after 1 (one) financial year of not providing general audit services for the client's financial statements. Audited financial reports are needed immediately by users for decision making. When the auditor completes the audited financial report on time, it can be said that audit tenure or engagement between the auditor and the client has occurred more than once, because the auditor is believed to have an understanding and knowledge of the client company.

Long audit tenure causes the auditor or KAP to be more accepted by the company, because the company has confidence in the performance of the KAP and its auditors. The length of the engagement between the auditor and the client or audit tenure can increase the accuracy, accuracy and expertise of the audit. This happens because as the auditor spends an audit of a particular client, the auditor is able to understand the condition of the company, business risks, the accounting system used by the company, the characteristics of the client and the client's business operations, thereby being able to obtain a more effective and efficient audit process so that the financial reports will be completed more quickly, in other words, the Audit Report Lag will be shorter. According to Tampubolon & Siagian (2021), audit tenure has a positive influence on audit report lag. Meanwhile, according to research by Kosasih & Arfianti (2021), audit tenure has been proven to have no significant effect on audit report lag. The opinion given by Makhabati & Adiwibowo (2019) stated different research results, where audit tenure was stated to show no influence on audit report lag. Based on the background described above, the problem formulation can be discussed as follows: (1) How much does audit opinion affect *audit report lag*, and (2) How much does audit tenure affect audit report lag? *audit report lag*

METHOD

The research method used in this research is a quantitative research method with a descriptive approach. It is a method that aims to find out the nature and deeper relationship between two variables by observing certain aspects more specifically. In this research,

descriptive analysis is used to find out how profit and loss, audit opinions and tenure audits are carried out in property and real estate companies listed on the Indonesia Stock Exchange for the period 2021 - 2023. In a study there are variables which are the problems in the research. Operationalization of variables is needed to determine the type, indicators and scale of the variables involved in the research. This variable involves three variables, namely profit and loss, audit opinion and audit tenure as independent variables and audit report lag as the dependent variable. The type of data used by researchers in this research is secondary data. Secondary data sources used in this research are company profit/loss data, audit opinions, audit tenure and audit report lag listed on the Indonesia Stock Exchange (BEI) from 2021 to 2023 via the internet www.idx.co.id. In this study, the population taken was audited financial reports from property & real estate companies listed on the Indonesia Stock Exchange (BEI) for the period 2021 - 2023 with a total population of 153 financial reports from 51 property & real estate companies. The sampling technique used in this research is purposive sampling technique. So the sample in this research is 10 companies multiplied by 3 years, namely 30 samples of financial reports. Next, the data will be analyzed using panel data regression analysis techniques for data processing using the help of Eviews 12 software.

RESULTS AND DISCUSSION

Union of Classical Assumptions

1) Multicollinearity Test

This multicollinearity test is used to see whether or not there is a high correlation between independent variables or independent variables. If the correlation value is greater than 0.90 then it can be said that there is a multicollinearity problem. Multicollinearity is a situation to describe the existence of a strong relationship between two or more independent variables in a regression model. A good regression model does not show any correlation between each variable.

The multicollinearity test in this study can be seen from the table below.

	Y	X1	X2	X3
Y	1.000000	-0.425534	0.084557	-0.459282
X1	-0.425534	1.000000	0.191185	-0.033021
X2	0.084557	0.191185	1.000000	0.282305
X3	-0.459282	-0.033021	0.282305	1.000000

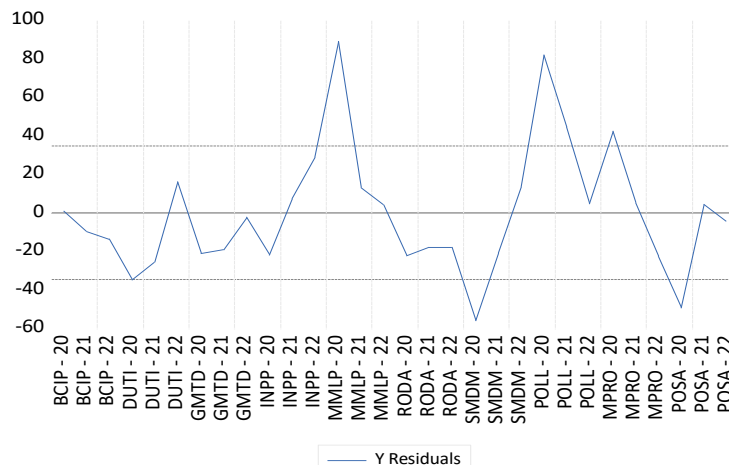
(Source: Eviews 12 Panel Data Regression Output Results)

Figure 1 Multicollinearity Test

Based on the picture above, it can be seen that the correlation coefficient x1 and x2 is $0.191185 < 0.90$ and x1 and x3 is $-0.033021 < 0.90$, and x2 and x3 is $0.282305 < 0.90$. So it can be concluded that it is free from multicollinearity or passes the multicollinearity test.

2) Heteroscedasticity Test

The Heteroscedasticity Test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. The results of the heteroscedasticity test can be seen in the image below.



(Source: Eviews 12 Panel Data Regression Output Results)

Figure 2 Heteroscedasticity Test

Based on the image above, it can be seen that the residual graph (blue) does not exceed the limits (500 and -500), meaning the residual variance is the same. Therefore, there are no symptoms of heteroscedasticity or passing the heteroscedasticity test (Napitupulu et al., 2021: 143).

Panel Data Regression Analysis

Panel data regression analysis aims to test the influence of independent variables consisting of profit and loss, audit opinion and audit tenure on audit report lag as the dependent variable with several companies as samples over a certain period of time. The following table shows the results of the Random Effect Model (REM) panel data regression analysis used to analyze the t test, F test and coefficient test (R²).

Dependent Variable: Y
Method: Panel Least Squares
Date: 08/20/23 Time: 22:42
Sample: 2020 2022
Periods included: 3
Cross-sections included: 10
Total panel (balanced) observations: 30

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	160.7626	30.08814	5.343055	0.0000
X1	-8.70E-11	2.40E-11	-3.630445	0.0012
X2	63.48049	27.02504	2.348951	0.0267
X3	-19.91249	4.995115	-3.986393	0.0005
R-squared	0.509467	Mean dependent var		117.0667
Adjusted R-squared	0.452867	S.D. dependent var		46.82832
S.E. of regression	34.63818	Akaike info criterion		10.05136
Sum squared resid	31194.88	Schwarz criterion		10.23818
Log likelihood	-146.7703	Hannan-Quinn criter.		10.11112
F-statistic	9.001193	Durbin-Watson stat		0.915831
Prob(F-statistic)	0.000294			

(Source: Eviews 12 Panel Data Regression Output Results)

Figure 3 Test Results of the Influence of Audit Opinion and Audit Tenure on Audit Report Lag

Based on the results of the influence test above, the panel data regression hypothesis test above can be explained

1) Coefficient of Determination Test (R^2)

	X1	X2	X3	Y
X1	1.000000	0.191185	-0.033021	0.425534
X2	0.191185	1.000000	0.282305	0.084557
X3	-0.033021	0.282305	1.000000	0.459282
Y	0.425534	0.084557	0.459282	1.000000

(Source: Eviews 12 Panel Data Regression Output Results)

Figure 4 Results of Determination Coefficient

To find the value of the Coefficient of Determination, carry out the following steps: The method is to square the r value. The r value must be squared. The r value for profit and loss is 0.425534 raised to the power of 2 to 0.181079185 then x 100% becomes 18.11%. The r value in the audit opinion is 0.084557 raised to the power of 2 to become 0.714988625 multiplied by 100% to 0.71%. The r value in the tenure audit is -0.459282 raised to the power of 2 to 21.0939956 then x 100% then becomes 21.09%

2) t test

The t test aims to determine each independent variable consisting of profit and loss, audit opinion and audit tenure against audit report lag.

Complete testing criteria :

If the calculated t value is positive

t count > t table means H_0 is rejected and H_a is accepted (influential)

t count < t table means H_0 is accepted and H_a is rejected (no effect)

If the calculated t value is negative

-t count < -t table means H_0 is rejected and H_a is accepted (influential)

-t count > -t table means H_0 is accepted and H_a is rejected (no effect)

Based on the results of the hypothesis test, it shows that the t-table value is

5 % : $df = n - (k - 1)$

$df = 30 - 3, df = 27$

then the t-table with a real level of 5% = 2.051831

1. Profit and Loss has a t count of -3.630445, namely $-3.630445 > -2.051831$ so t-count > t-table with probability $0.0012 < 0.05$ which means that Profit and Loss has an effect on audit report lag. Thus, the hypothesis that Profit and Loss influences audit report lag can be accepted.

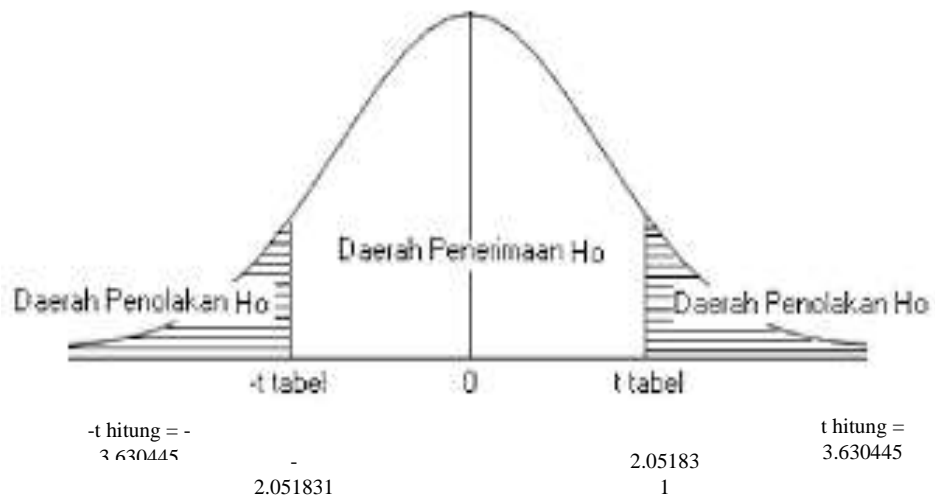


Figure 5 Profit and Loss Test Results

- The hypothesis which states that Audit Opinion has an effect on audit report lag is acceptable.

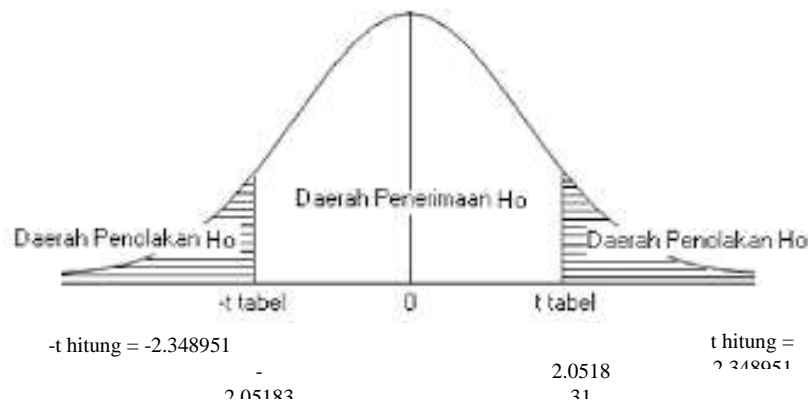


Figure 6 Audit Opinion t Test Results

- Audit Tenure has a t count of -3.986393, namely $-3.986393 > -1.996564$ so t-count $>$ t-table with a probability of $0.0005 < 0.05$, which means that Audit Tenure has an effect on audit report lag. Thus, the hypothesis that Audit Tenure has an effect on audit report lag can be accepted.

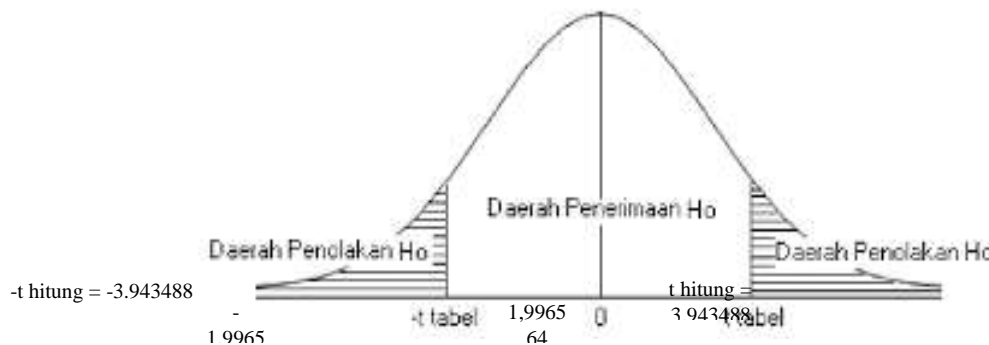


Figure 7 Tenure Audit t Test Results

Discussion

Influence of Profit and Loss on Audit Report Lag

The results of the H 1 test are accepted, which means that profit and loss has an effect on audit report lag. If the company experiences a loss, the audit report lag will be longer. This is supported Iskandar and Trisnawari (2010) stated that companies that suffer losses will ask their auditors to reschedule the audit later than usual, thereby delaying announcing "bad news" to the public. Auditors also tend to be careful in audit procedures that can confirm the value of losses so that the audit process will be longer. The Adjusted Rsquared coefficient of determination value was 18.11%. while the remaining 82.98% (100% - 18.11%) is explained by other factors not included in this research model. This acknowledges that the phenomenon actually occurred, namely 31 companies that experienced losses, one of which was Bakrieland Development Tbk, which was included in the companies that had not submitted financial reports ending on 31 December 2021 (the audit report lag was long).

The results of this research are supported by previous research by Chaerunisa Dianty, Putri, and Muhammad Yusuf (2021) which states that companies that experience losses tend to delay the publication of financial reports, because losses are considered bad news for the company, and auditors will be more careful during the process. audit in response to losses. On the other hand, if the company makes a profit, the audit completion period tends to be faster. This is because companies do not want to delay the publication of good news such as obtaining high profits. Further research conducted by Lilik Sri Sonia et al (2019) stated that company profits can be said to be an indicator of the company's success in generating profits, so profits are good news for the company. Companies that earn more profits tend to shorten their audit delays. However, companies that experience losses will have long audit delays because auditors will be more careful during the audit process if they believe that the loss occurred due to the company's financial failure or management fraud.

Influence of Audit Opinion on Audit Report Lag

The results of hypothesis testing H_2 are accepted, which means that audit opinion has an effect on audit report lag. If a company obtains an audit opinion other than unqualified, the report lag will be longer. This is supported by Tambunan (2014) who proves that companies that receive unqualified opinions require faster audit times so they can shorten the completion time for the company's audited financial statements compared to companies that receive opinions other than qualified opinions.). This can be caused by companies that receive an opinion other than an unqualified opinion (qualified opinion) indicating that something unusual or serious has happened so that it takes longer when carrying out the audit process to resolve the problem (Ismail & Ming, 2012). The adjusted Rsquared coefficient of determination value was 0.71% , while the remaining 99.29% (100% - 0.71%) was explained by other factors not included in this research model.

This acknowledges that the phenomenon actually occurred, namely PT Bakrieland Development Tbk obtained a fair audit opinion with the exception of being late in submitting audited financial reports for the financial year period ending 31 December 2021. Of these 68 companies, 68 companies have not submitted financial reports ending as of 31 December 2021. and is also a company operating in the property and real estate sector. (audit report lag is long)

The results of this research are supported by previous research by Sunarsih et al (2021) stating that audit opinion influences audit report lag. This shows that companies that have an unqualified opinion will experience a short audit process, this is because the financial statements presented by the company are fair in accordance with generally accepted regulations. Further research conducted by Silvia Novita Susianto (2017) stated that audit opinion has an influence on Audit Report Lag.

The Influence of Audit Tenure on Audit Report Lag

The results of testing hypothesis H_3 are accepted, which means that audit tenure has an effect on audit report lag. If the company has been audited by KAP for a long time or the audit tenure is longer, the audit report lag will be longer. This is supported by the statement that the longer the engagement with the client, which can create personal closeness between the auditor and the client, there is an opportunity for KAP to delay the completion of the audit. The adjusted Rsquared coefficient of determination value was 21.09% , while the remaining 79.91% (100% - 21.09%) was explained by other factors not included in this research model. This acknowledges that the phenomenon actually occurred, namely the financial reports of PT. Maha Properti Indonesia Tbk was audited by the Public Accounting Firm (KAP) Kanaka Puradiredja, Suhartono from 2018, 2019, 2021, 2021, to 2023 (for 5 years) experiencing delays in reporting annual financial reports.

The results of this research are in accordance with previous research by Mufidah & Laily (2019) which stated that the longer the work engagement between the KAP and the client company causes the audit delay to be longer. This is because KAPs who have longer work engagement periods will create emotional closeness with the client company, so that the auditor's independence will be reduced. This opens up an opportunity for KAP to delay

the completion of the audit. This is because the KAP may be able to influence its clients who have worked with it for a long time . A long working engagement period between the client company and the KAP does not necessarily mean that the auditor's tenure will also increase. If the auditor who audits the company changes even though he remains from the same KAP, then the process of understanding the client's operational and business characteristics must start again from the beginning, which can result in an increase in the audit completion period (Abdillah et al. 2019). Further research conducted by Haalisa & Inayati (2021) stated that Audit Tenure has a positive effect on audit report lag. This shows that the longer the audit tenure takes, the longer the audit report lag will be

CONCLUSION

The results of the research based on what has been carried out can be concluded as follows: Profit and loss has a significant effect on audit report lag in property and real estate companies for the 2021-2023 period. Proven by the results obtained by the coefficient of determination of 18.11%. This has been proven that companies that experience losses tend to delay the publication of financial reports, because losses are considered bad news for the company, and auditors will be more careful during the audit process in responding to losses. On the other hand, if the company makes a profit, the audit completion period tends to be faster. This is because companies do not want to delay the publication of good news such as obtaining high profits. Audit opinions have a significant effect on audit report lag in property and real estate companies for the period 2021 - 2023. This is proven by the results obtained by a coefficient of determination of 0.71%. This is proven that companies that receive unqualified audit opinions will speed up or issue financial reports correctly. Meanwhile, companies that receive an opinion other than unqualified will delay issuing an audit report. Audit Tenure has a significant effect on audit report lag in property and real estate companies for the period 2021 - 2023. This is proven by the results obtained by a coefficient of determination of 21.09%. This shows that the longer the audit tenure takes, the longer the audit report lag.

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