



THE IMPACT OF TOTAL ASSETS AND PROFIT AND LOSS FOR THE CURRENT YEAR ON AUDIT REPORT LAG IN BANKING COMPANIES ON THE INDONESIA STOCK EXCHANGE

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Abstract :

The purpose of this study is to determine the impact of total assets and profit and loss for the current year on audit report lag in banking companies listed on the Indonesia Stock Exchange for 2020-2022. The population is 58 banking companies listed on the IDX. Using purposive sampling techniques is applied in determining samples. The sample of this study is banking companies listed on the IDX and meet the criteria. The number of samples in this study is 46 financial statements taken based on predetermined criteria. Data was collected by documentation methods measured using a ratio scale. The results showed that total assets had a significant negative influence on audit report lag with an alpha value of 0.0006, profit and loss for the current year did not have a significant influence on audit report lag with an alpha value of 0.1522.

Keywords : Total assets, profit and loss for the current year: audit report lag

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INTRODUCTION

In the current century of globalization, the world economy is entering a significant phase of development to encourage national and international economies that are increasingly fierce competition among companies. Every company competes to have a turnover of money that can drive operations in carrying out their activities (Septiano et al., 2023).

Based on Bapepam regulation Number X.K.2, Bapepam leadership decree file Number KEP-36 / PMK / 2013 regarding the necessity of publishing scheduled financial statements, Bapepam requires all public companies, especially banks listed on the Capital Market, to submit financial statements including independent auditors' reports after the reporting date. These financial statements are required to have four qualitative characteristics that make financial statements useful for users, namely *relevance, reliable, comparability, and consistency* (Annisa & Sartika, 2021).

Assessment of the quality of information contained in financial statements will be a consideration of those who need it, for that it needs people who can coordinate it. Someone who is independent is very suitable to perform the task, such as an independent auditor (Megayanti & Budiarta, 2016).

Based on monitoring by the Indonesia Stock Exchange (IDX) on May 9, 2022, there are 785 issuers listed on the Indonesia Stock Exchange. Based on the rules of the Indonesia Stock Exchange (IDX), the Audit Financial Statements are submitted no later than the end of the third month after the date of the Audit Financial Statements is set.



The deadline for submission of financial statements is December 31, 2021 and no later than May 9, 2022. From the table above, there are 668 companies that are on time in submitting their Financial Statements and 91 companies that are late in submitting Financial Statements.

Companies that are late in submitting their financial statements will be subject to sanctions in the form of a written warning on December 31, 2021 for those who do not fulfill their obligations in submitting their financial statements. Companies that are late in submitting their financial statements will reduce the benefits of their reports for those who need them. Financial statements can be used for decision making for investors who will invest.

There are many companies that hold financial statements on the Indonesia Stock Exchange (IDX). One of them is that banking companies listed on the Indonesia Stock Exchange (IDX) must follow the regulations set by Bapepam, such as submitting financial statements that have been examined by independent auditors. Regular financial statements are required to have relevant, reliable, accurate, and timely requirements. Financial statement delay will reduce the value of benefits for those who need it. Timely at the time of submission of financial statements is important to disclose information both mandatory and voluntary. In the explanation of Financial Accounting Standards (PSAK) states that a financial statement will be reduced if it is not available on time.

Assessment of the quality of information contained in financial statements will be a consideration of those who need it, for that it needs people who can coordinate it. An independent person is well suited to perform such tasks, such as an independent auditor. In an effort to produce relevant financial statements, there are several obstacles that cause late financial statements when publishing. Such as the loss that the company gets in the current year causes repeated preparation of financial statements by auditors. If the company publishes a report that has a loss value, the parties in need will know the value of the company, causing the company to find it difficult to cooperate with investors.

If the company is late in submitting its financial statements, the value of the company will be reduced from the point of view of investors and harm the company. Late reporting of Financial Statements can be caused by several causes such as the impact caused by the total assets owned by the company, gross profit for the current year owned by the company.

During the process of completing the financial statement audit work, the auditor creates and collects a schedule to record the results of control tests and substantive tests that have been carried out, and works on adjustment journals to be submitted to the client that at the time of execution of the work there is a discrepancy between the journal or working paper made by the client and the transaction document. Before starting to prepare the auditor's report, all his work will affect the financial statements of the company he audited (Juanita & Satwiko, 2012)

Timeliness means an area of interest to investors, managers, regulators, auditors and academics, and an understanding of the determinants of audit report logs is very important, the speed of time in delivering audit report log reports increasingly provides great benefits for users of financial information. Because when disclosing issues from financial statements hypnotize the value derived from the report (Aryaningsih & Budiarta, 2014).

Audit is the reporting of established criteria where the information has a degree of



similarity between the results of the evaluation and the audit evidence. Audit evidence will be used for decision making by the auditor before providing an audit opinion to the client. Audit aims to increase the trust of the company's work for parties entitled to financial statements.

Total assets are the total amount of goods or resources owned by the company in carrying out operations and used to measure and add value to a company, consisting of current assets and non-current assets. If a company does not have assets, then the company's operations will not run because assets are its main support.

The concept of Current Year Profit and Loss is the profit or loss that exists in the company's financial statements after deducting taxes. Companies that experience losses will increase the time needed by company auditors in completing financial statements. The leader of the company will give instructions to re-examine what caused the company's loss. Companies that get profits, reporting financial statements can be done on time.

However, according to data from Bapepam, there is a time limit for reporting financial statements for the period 02 January - 09 August 2012 found 375 parties were not on time in reporting their financial statements. From the late reporting, the company was fined, from 375 parties a total fine of IDR 13,080,000,000.00 (thirteen billion eighty million rupiah) was obtained. The warning from Bapepam is not only fines, Bapepam also issued 54 paper reprimands, 4 terminations of business activities, and the elimination of business legality. Audit report lag has 3 groups, namely scheduling lag, fieldwork lag, and reporting lag. Scheduling lag is the value of less at the end of the company's fiscal year at the start of the auditor's field work. This proves that management will be one of the causes of delays in reporting financial statements. Fieldwork lag is the lack of time in carrying out field work and when it is completed. While Reporting lag is the lack of the company, causing the company to find it difficult to cooperate with investors.

From several sources above, the author concludes that *Audit Report Lag* is the time it takes for auditors to make financial statements and complete them until the report is published to the Indonesia Stock Exchange (IDX). In the process of completing financial statements, it can be completed on time if there are no obstacles that can affect the fair value of the company or even late, most phenomena from previous research explain that *audit report lag* is a period of time from making to publishing financial statements that focuses on reporting delays that reduce the quality of a company's financial statements. If it is timely in the issuance of financial statements, the value of the company's report will be high because it is used in decision making by several parties. Time delays in issuing a company's financial statements can occur if there are constraints regarding the data needed in the financial statements.

Total Assets are all assets owned by a company to support its operations. It can be said to be an illustration of the company's fair value, whether the company is experiencing an increase or decrease. A company has total assets that are related to audit report lag.

According to (Iskandar & Trisnawati, 2010) concluded that total assets have an influence on the audit report. Total assets are related to company size. Companies that have large total assets have a relationship with the timeliness of financial reports. A company that has large assets will have a good impact on the timeliness of completing financial reports carried out by auditors. The timeliness of submitting financial reports provides an idea of the size of the company. This research is consistent with the results



of other research such as research from (Barus, 2015) which argues that if a company has large assets it tends to have management that provides incentives to speed up the audit report, because the company is closely monitored by parties who need to report the audit report earlier which is required. driven by external pressure from these parties. according to total assets have a significant effect on audit report lag.

Meanwhile, according to research from (Marsela, 2021), the results of the hypothesis which is based on previous research explains that total assets do not affect audit delay. research (Ade Trisyanto, 2019) according to him, total assets have a negative effect on audit report lag, this is because companies that have large total assets will have a fast time span. This is also supported by a good accounting information system, making it easier for companies to collect information in making financial reports. So the hypothesis for total assets in this study is:

H1: Total Assets Have an Influence on Audit Report Lag

The losses experienced by the company resulted in the audit process being slower than it should be. This is done to avoid bad news about the company that would arise if it became public knowledge. According to (Iskandar & Trisnawati, 2010) Profit/loss for the current year influences the audit report lag. Companies that experience losses will find it difficult to collaborate, therefore the re-audit process is carried out carefully, so that the profit/loss for the current year affects the audit report lag. This research is in line with research from (Juanita & Satwiko, 2012) which concluded that profit/loss for the current year has an effect on audit report lag. If a company makes a loss, it will be asked to make an audit later than it should. According to (Yulian et al., 2020) current year profit and loss has a significant effect because companies that suffer losses will ask their auditors to reschedule audits later than usual so that they are postponed to announce "bad news" to the public.

Meanwhile, according to (Megayanti & Budiarta, 2016) companies that earn profits are a signal and good news and give a positive impression of management performance. Based on previous research, it can be concluded that profit/loss has a negative effect on audit report lag. According to (Mohanty et al., 2016a) concluded that profit/loss for the current year has no effect on audit report lag. So it can be concluded that the hypothesis is:

H2: Profit and Loss for the Current Year Influences Audit Report lag

RESEARCH METHODS

This research is included in quantitative research. Quantitative research is research that emphasizes testing theories through measuring research variables with numbers and conducting data analysis with statistical procedures. The data in this study is secondary data. Banking companies that have gone public were the source in this study. This study used 3 years of observation, namely 2020-2022. The process of collecting data for this study is documentation.

Data analysis in this study used statistical programs and was processed using the *EVIIEWS program*. This research is included in quantitative research because this study conducts a survey of the financial statements of banking companies related to this research phenomenon. The type of data used in this study is panel data. Panel data is a combination of *time series* data with *cross-section data*. Panel data is the use of analysis *The Impact of* (natasya, annisa)



of companies in a certain period of time in economic explanations. (Rivandi, Muhammad, and Ridho Juanda Putra. 2021)

This study was conducted to determine the impact of total assets and profit and loss for the current year on audit *report lag* in banking companies on the IDX. Therefore, this research is included in quantitative research using data and measured using a ratio scale.

The population and sample in this study were obtained from Indonesia Stock Exchange data. By using 58 companies as a population. Companies that become objects are selected according to predetermined criteria called purposive sampling. After the selection, 46 companies were obtained that met the criteria. Purposive sampling. To determine the companies used in this study, purposive sampling criteria were used, namely: 1) Banking companies listed on the Indonesia Stock Exchange (IDX) for the period 2020 – 2022. 2) Banking companies that present complete financial statements during the 2020 – 2022 observation.

The criteria set out in the selection of samples in this study are as follows:

1. Banking companies listed on the Indonesia Stock Exchange (IDX) for the period 2020 – 2022.
2. Banking companies that present complete financial statements during the observation 2020 – 2022.

Table 1.
Operational Definition

No	Variable	Variable Concept	Measurement	Source
1.	<i>Audit Report Lag</i>	The time difference between the date of the financial statements and the date of the independent auditor's report.	<i>Audit Report Lag</i> = the difference in the closing date of the financial year to the date of issuance of the audit report.	(Laely, 2022)
2.	Total Assets	The sum of all assets owned by a company.	The formula: Total Assets = Log (Total company assets)	(Laely, 2022)
3.	Current year's profit/loss	The level of income earned by the company.	1 Profit 2 Loss	(Trisnawati, 2010)

The variables used in this study are total assets, industry classification, current year profit/loss. The dependent variable in this study is *audit report lag*. This study



conducted a hypothetical test to see how much impact variable x (total assets and profit and loss for the current year) had on variable y (*audit report lag*).

This study combines *time series* data and *cross section* data or panel data. The companies sampled in this study were 46 companies with observations of 138 company financial statements. Descriptive statistical method is the method used in this study. The panel data regression processing uses *Eviews 9*.

Regression analysis of panel data uses approaches, namely CEM, FEM and REM models (Annisa & Rahmizal, 2021). To determine the best model is done using 2 ways, namely the chow test, which is to see the best model between CEM and FEM modes and the *hausman* test, which is to see the best model between the results of the *chow* test with REM. A good regression model should produce unbiased linear estimates (Annisa & Rahmizal, 2021).

RESEARCH RESULTS DISCUSSION OF RESULTS

Statistical Descriptive Test

All data that has been collected for research is then analyzed using an analytical tool known as descriptive statistics. Descriptive statistical analysis is a statistic used when analyzing data by describing the data collected without any changes, without the intention of taking an outline that can be widely generalized.

Table 2.
Descriptive Statistics

Information	Total Assets	Profit and Loss Current year	Audit Report Lag
<i>Mean</i>	13.57333	1.173913	66.81159
<i>Median</i>	13.40500	1.000000	69.50000
<i>Maximum</i>	15.27000	2.000000	145.0000
<i>Minimum</i>	10.23000	1.000000	0.000000
<i>Standarddeviation</i>	0.812759859	0.380415514	31.77176572
<i>Observations</i>	138	138	138

The table shows that the observations in this study amounted to 138 company financial statements. Shows that the maximum value of total assets is 15.27000, namely PT Bank Rakyat Indonesia (Persero) Tbk in 2022. With a minimum value of *total assets* of 10.23000, namely by PT Bank Jago Tbk in 2022 and the average is 13.57333 and a standard deviation of 0.812759859.

Current year's profit and loss uses *dummy* variables as a data measurement tool. The maximum value is 2 to declare the company experiencing profits and the minimum value is 1 to declare the company experiencing losses. The average value is 1 or 1.173013 and the standard deviation is 0.380415514.

The maximum value of *the audit report lag* is 145, namely PT Bank Permata Tbk in 2020. The minimum value of *the audit report lag* is 0, namely at PT Bank BPTN

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Syariah Tbk in 2020 and 2021, PT Bank Oke Indonesia Tbk in 2020 and PT Woori Saudara Indonesia 1906 Tbk in 2020. The average value was 66 and the standard deviation was 31.77176572.

ADVANCED TEST

Table 3.
Chow Test (fixed effect model)

Test cross-section fixed effects

Effects Test	Statistics	d.f.	Prob.
Cross-section F	4.914039	(45,90)	0.0000
Cross-section Chi-square	171.176137	45	0.0000

Based on the test results that show Cross-section F *alpha* values of $0.0000 < 0.005$, it can be concluded that the best model is the *fixed effect model* (FEM).

Table 4.
Hausman Test

Test cross-section random effects

Test Summary	Chi-sq. Statistics	Chi-sq. d.f.	Prob.
Cross-section random	3.575441	2	0.1673

Based on the test results showing that the *probability cross section* random value is greater than alpha, which is $0.1673 > 0.005$, it can be concluded that the best model is the *random effect model* (REM).

Based on the *jarque bera-test* value shows that the *probability* value obtained is $0.566522 > 0.05$. So it can be concluded that the normal distributed data in the sense of the classical assumption test of normal distributed data has been fulfilled.

SELECTION OF THE BEST MODEL

Based on the test results, the first is the *chow* test that tests the common effect model (CEM) with a *fixed* effect model (FEM) with the best results obtained by the



fixed effect model (FEM). Second, the *Hausman* test which tests the fixed effect model (FEM) with the best *random effect model* (REM). So it can be concluded that a viable model is the *random effect model* (REM).

Table 5.
Random Effect Model (REM)

Variable	Coefficient
C	226.8337
Total Assets	-12.52789
Current Year Profit and Loss	8.538183

PANEL DATA REGRESSION ANALYSIS

Analytical techniques are used by processing and discussing samples that have been obtained and used to assess the hypotheses that are suspected. Variable C is Constant, variable Y is *audit report lag*, variable X1 is total assets and variable X2 is profit and loss for the current year. With the results obtained, namely:

Table 6.
**Results of panel data regression estimation using
random effect model (REM)**

Variable	Coefficient
C	226.8337
Total Assets	-12.52789
Current Year Profit and Loss	8.538183

The following is a panel data regression equation using *the random effect model* (REM):

$$Y = 226.8337 - 12.52789X_1 + 8.538183X_2$$

Based on the regression equation model, it can be explained that the results of the multiple regression analysis test are valued at 226.8337 which means that without the influence of the independent variables, namely total assets and profit and loss for the current year, the audit report lag will still be valued at 226.8337.

The coefficient X1 or total assets obtained is 12.52789 which means that if the total asset variable increases one by one, the audit report lag variable decreases by 12.52789 assuming the other variables are constant.

The coefficient X2 or profit and loss for the current year is obtained at 8.538183 which means that every increase in profit and loss for the current year increases by one then



the audit report lag variable increases by 8.538183 assuming other variables are constant.

HYPOTHESIS TEST

Table 7.
Hypothesis testing (T Test) using
random effect model (REM)

Variable	Coefficient	t-Statistic	t-table	Prob.	Neglectful	Conclusion
Total Assets	-12.52789	-3.51919	1.68107	0.0006	0,05	H1 Accepted
Current Year Profit and Loss	8.538183	1.43996	1.68107	0.1522	0,05	H2 Rejected

From the table above, the total asset variable shows that the calculated T value is greater in absolute terms than the total asset value small than alpha ($0.0006 < 0.05$) The hypothesis is accepted because the independent variable has a significant effect on the dependent variable. So it is concluded that total assets affect the audit report lag in banking companies listed on the Indonesia Stock Exchange. The current year's profit and loss variable shows that the calculated t value is greater than the absolute value of the current year's profit and loss greater than alpha ($0.1522 > 0.05$) The hypothesis is rejected because the independent variable has no effect on the dependent variable. Therefore, it is concluded that the current year's profit and loss does not affect the audit repor lag in banking companies on the Indonesia stock exchange.

Table 8.
Hypothesis testing (R Test) using
random effect model (REM)

<i>R-squared</i>	0.102989
<i>Adjusted R-squared</i>	0.089700

This test aims to determine the variation in the contribution given by the independent variable in influencing the dependent variable in the form of a percentage (%). Adjust's R-squared of 0.089700 explains that the ability of panel variables to explain audit report lag is 8.97% while the remaining 91.03% ($100\% - 8.97\%$) is explained by other variables that are not included in the model or there are other causes outside this study.

DISCUSSION OF RESULTS

Based on the results of statistical data processing, it can be concluded:



1. From research that has been conducted or tested on 46 companies with 138 observational data obtained from the official website of the Indonesia Stock Exchange and from the results of tests that have been conducted using Eviews version 9 shows significant value. Based on the test t-value, calculate on the total asset variable, proving that H1 is accepted. This means that there is a significant negative influence by total assets on audit report lag. The results of this study are in accordance with research from (Trisnawati, 2010), (Barus, 2015) and results from (Marsela, 2021). According to (Trisnawati, 2010) who argue that companies have large assets tend to have management that provides incentives to accelerate audit reports, because the company is closely monitored by parties who need to report audit reports early which is driven by external pressure from these parties. Therefore, total assets have an impact on the period of completion of the audit report.
2. From research that has been conducted or tested on 46 companies with 138 observational data obtained from the official website of the Indonesia Stock Exchange and from the results of tests that have been conducted using Eviews version 9, shows significant value. Based on the calculated t value for the current year's profit and loss that H2 was rejected and proved that the study did not have a significant effect between the current year's profit and loss and audit report lag. There may be other factors that cause the impact in audit report lag. Banking companies that experience losses will still complete the audit report in accordance with the required time and submit it to the public. This may happen because the auditor must follow audit procedures that must be carried out and obeyed by auditors that do not distinguish companies that experience losses or profits. Where investors measure financial statements from the past few years. The results of this study are in line with research from (Megayanti & Budiarta, 2016) and (Mohanty et al., 2016b).

CONCLUSION

From the description of the tests that have been carried out, research results are obtained from the impact of total assets and profit and loss for the current year on audit report lag in banking companies listed on the Indonesia Stock Exchange (IDX) which can be concluded as follows:

First, Total assets affect the audit report lag of banking companies on the Indonesia Stock Exchange in 2020-2022. Based on the results of tests that have been conducted to see the impact of total assets on *audit report lag*, the value of large total assets in the company has a significant relationship with the period of completion of audit reports to their reporting on the Indonesia Stock Exchange. If the company is included in a large company, the completion of the audit process will be faster. This is because large companies have consistent internal controls that encourage and help auditors to complete audit reports quickly. Meanwhile, if the company is included in a small company and has good internal control, then the completion of the audit report will also be faster. Conversely, if the company is a small company and internal control is less effective in providing financial information needed by auditors, resulting in a long time to complete audit reports and reporting.

Second, the current year's profit and loss does not affect the audit report lag of
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banking companies on the Indonesia Stock Exchange in 2020-2022. Based on the test results to see the impact of the current year's profit and loss on audit report lag, this means that companies that experience losses will not necessarily shorten the audit report lag. Companies that experience profit or loss in the current year will not affect the length of time to complete financial statements. This is estimated because there are audit procedures that must be carried out and obeyed by auditors who cannot distinguish the company experiencing losses or profits.

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