Analysis of Factors Affecting Audit Report Lag on Service Companies Listed on The Indonesia Stock Exchange (IDX) For The 2017-2020 Period

Wenny Anggeresia Ginting, Abtri Nadya Margaretha P, Ayu Farida Sianturi

Management Study Program, Faculty of Economics, Prima Indonesia University
e-mail: gintinganggresiawenny@gmail.com

Abstract

Financial statements are a reference for companies and investors in making decisions. The function of financial reports which is always used as a benchmark in making decisions by various interested parties makes financial statements required to always be presented accurately. In addition, timeliness in the presentation of financial statements is also very necessary. The timelier the financial statements are presented, the faster the decision making will be made so that the decisions taken will be considered more accurate and precise and useful for the company. In this research, we analyze the factors that affect the Audit Report Lag in service companies listed on the Indonesia Stock Exchange. This study uses the independent variables, namely firm age, profitability, solvency, and firm size. The data we obtained was processed using the SPSS data processing application. The tests used in this study are the classical assumption test, the coefficient of determination test, the t test, and the F test. The results of this study indicate that of the four independent variables used in this study, only the profitability variable affects the audit report lag simultaneously and partially, while the other three variables, namely firm size, firm age and profitability have no effect on the dependent variable audit hassle lag.

Keywords: Audit Report Lag, Profitability, Solvency, Firm Size, Firm Age.

1. Introduction

One of the most important things in a company is financial statements. All management decisions are taken based on the condition of the company's financial statements, besides that financial statements are also very much needed by investors in determining which company they will invest their shares in. Therefore, financial statements must be accurate in order to avoid making wrong decisions by management and investors. One of the things that can affect the level of accuracy of a financial report is the timeliness of the auditor in completing the financial report. The faster the auditor completes the financial report, the more useful the report will be for users because the company's condition before reporting does not change much with the conditions after reporting, so that decision making will be more accurate. Conversely, if the auditor completes the financial statements in a long time, it will cause the condition of the company before reporting to change considerably with the condition of the company after reporting. This can reduce the benefits of financial statements to users and reduce the accuracy of decision makers due to differences in company conditions that occur. The period of time for the auditor to complete the financial statements is called the audit report lag.

The following is a case where the IDX stopped buying and selling shares of several companies due to a very long audit report lag. It can be seen from the online newspaper Liputan6 website, at the beginning of July 2019 the IDX suspended the trading of 10 companies that had not submitted their financial reports and had not paid a fine for the audit report lag conducted as of 31 December 2018 – 29 June 2019. Several companies were suspended by The IDX includes PT Bakrie Telecom Tbk (BTEL), PT Tiga Pilar Sejahtera Food Tbk (AISA), PT Borneo Lumbung Energi and Metal Tbk (BORN), PT Golden Plantation Tbk (GOLL) and several other companies. The imposition of suspension by the IDX is based on the provisions of Rule Number III-F concerning Sanctions and the provisions of Rule Number III-G concerning Suspension and Revocation of Exchange Membership Approval.

From the case above, it can be concluded that the timely submission of financial statements is very important. However, even though the IDX has imposed sanctions on a very long audit report lag, there are still many companies that are late in submitting their financial reports. Therefore, researchers are interested in conducting research on what factors can affect audit report lag.

Firm age is one of the factors causing audit report lag, companies that are still new certainly do not have much experience in collecting and managing information compared to older companies so that it will cause audit report lag. Profitability can be the reason for the occurrence of audit report lag, where companies with low profits will need a longer time to manage existing information so that it will cause audit report lag. In addition, solvency can also be the reason for audit report lag, because auditing company debt is expected to take a long time because auditors need more focus to check for fraud that may occur so that it can cause audit report lag. Audit report lag can also be caused by the size of the company, where the larger the company, the more complete the information it has and the better the management, so that it will make it easier for the auditor to complete financial reports. Conversely, if the size of the company is small, the auditor takes a long time to collect information, causing audit report lag.

From what has been mentioned above, as a result, the author wishes to conduct research entitled "Analysis of Factors Affecting Audit Report Lag on Service Companies Listed on The Indonesia Stock Exchange (IDX) For The 2017-2020 Period". The independent variables as will be used in this study are firm age, profitability, solvency and firm size

2. Literature Review

The Effect of Firm Age on Audit Report Lag

Firm age is the length of time the company has been operating. According to Diana (2017), companies that have a longer lifespan are considered more capable and skilled in collecting, processing, and producing information when needed because they already have quite a lot of experience in this matter. According to Manuel and Sutandi (2018), companies that have been around for a long time will definitely evaluate their management so that management in the company can continue to grow and produce better information. According to Wahyuningsih (2016), companies with an older listing age have more experience in reporting financial statements to the capital market than those with a younger listing age so that the audit delay experienced is shorter.
H1: Firm age has a positive and significant effect on Audit Report Lag.

The Effect of Profitability on Audit Report Lag

Profitability is the company's ability to generate profits in a certain period of time. According to Apriyana (2017), the higher the profitability, the audit delay tends to be short because high profitability is good news so the company will not delay in publishing the company's financial

statements. According to Prahesti et.al.,(2018), companies that generate a good profit will experience a short audit delay, but in contrast to companies that do not earn a profit will tend to experience a long audit delay. According to Anita and Cahyati (2019), companies that have a maximum level of profitability do not rule out the possibility that the auditor will make the auditing process more smooth due to the accountability of financial statement information to the public.

H2: Profitability has a positive and significant effect on Audit Report Lag.

The Effect of Solvency on Audit Report Lag

Solvency is the company's ability to fulfill all of its obligations which can be seen from the comparison of total debt with total assets it has. According to Kurniawan and Laksito (2015), companies with high solvency will show a signal that the company is in a difficult situation. This will increase the auditor's awareness that the financial statements may be less reliable, so the company will delay the publication of the financial statements and tend to delay the audit process. According to Hakiki (2018), this high risk of the company will indicate that the company is experiencing financial difficulties which is bad news that will affect the assessment in the eyes of stakeholders, this bad news makes the company delay the publication of its financial statements so that the news does not reach the stakeholders. of liabilities to total assets will increase the tendency of losses and can increase the auditor's caution towards the financial statements to be audited (Pratiwi, 2018).

H3: Solvency has a positive and significant effect on Auditor Report Lag.

The Effect of Firm Size on Audit Report Lag

Firm size is a big picture of a company that can be seen from the total assets owned by the company. According to Apriliane (2015), the management of large-scale companies tend to be given incentives to reduce audit delay, because these companies are closely monitored by investors, capital supervisors from the government. Large companies usually have a good internal control system, so that it can reduce the error rate in the preparation of financial statements which makes it easier for auditors to audit financial statements (Liwe et.al., 2018). According to Andika (2015), the larger the company, the greater the demands from stakeholders to present more transparent and timely reports.

H4: Firm size has a positive and significant effect on Audit Report Lag.

The Effect of Firm Age, Profitability, Solvency, and Firm Size on Audit Report Lag

According to the researchers, profitability, solvency, and firm size have a joint or simultaneous effect on audit report lag. Where the younger the age of the company, the smaller the level of profitability, the higher the percentage of solvency, and the smaller the size of the company, the higher the chance of audit report lag.

H5: Firm Age, Profitability, Solvency, and Firm Size have a positive and significant effect on Audit Report Lag

Framework
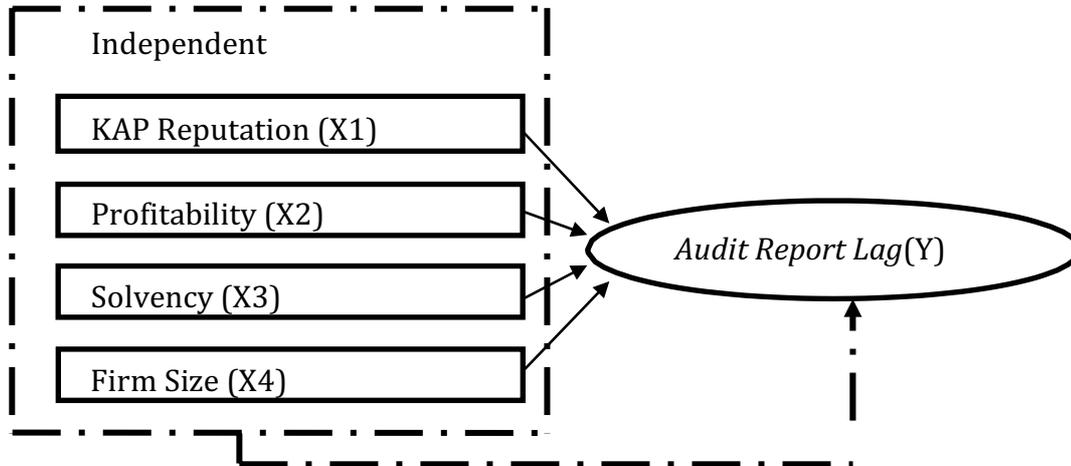
Figure 1. Conceptual Framework
Source : Study Literature (authors, 2021)

3. Methods

Research Approach

In this study, a quantitative method with a descriptive approach will be used, because this test uses data in the form of numbers and is processed using a statistical system. All data is secondary data obtained through the annual report which can be downloaded through www.idx.co.id.

Population and Sample

The population to be studied in this test is service companies that are listed on the IDX in the 2017-2020 period. Through purposive sampling, several samples will be selected that must meet certain predetermined criteria. Based on the sample selection, there are 14 companies that can pass all the requirements to become a sample of a total population of 432 companies. The total period used in this period is four periods, so the total final sample is 14 x 4 = 56 samples. The following are the criteria used in the sampling process in this study:

Table 1. Filtering Sample

No.	Criteria	Criteria Violation	Accumulation
1.	Service companies listed on the Indonesia Stock Exchange (IDX) during the period 2017-2020.		432
2.	Companies that have been listed on the IDX before January 1, 2017	(119)	313
3.	Companies that report in full annual reports in a row and experience a positive net profit after tax during the 2017-2020 period.	(299)	13
	Number of sample companies		14
	Total years of observation		4
Total sample data observed during the study period (14 x 4)			**56**

Identification and Operational Definition of Research Variables

There are 2 types of variables as used in this study, namely the independent variable and the dependent variable.

Independent Variable

Independent Variable is a variable that can affect the dependent variable. The independent variables that will be tested in this study are company age, profitability, solvency, and company size.

Dependent Variable

Dependent Variable is a variable that changes or is affected due to the existence of an independent variable. The dependent variable that will be tested in this study is the audit report lag.

Data Analysis Method

Multiple linear regression analysis was used as a research method. The purpose of the multiple linear regression test is to measure the extent of the relationship between two or more variables, and to make an estimate of how large the Y value is over X. The multiple linear regression equation on the independent variables of this study can be stated as follows:

Information:
ARL   = Audit Report Lag (Y)
α = Constanta
$\beta_1, \beta_2, \beta_3$ = Coefficient
FA   = Firm Age (X1)
PFT   = Profitability (X2)
SOLV   = Solvency (X3)
UKP   = Firm Size (X4)
ε = Error Term / Residual

Descriptive Statistics

Descriptive Statistics sing a picture of the data as a whole, be it the number of samples, the smallest value, the largest value, the standard deviation, and the mean of the data studied (Ghozali 2016:19).

Classic Assumption Test

Normality

The normality test is intended to test the normality of the distribution of the independent and dependent variables on the regression model. A good regression model has data that is spread normally or close to normal. According to Ghozali (2016), to detect the normality of the data can be tested with Kolmogorov-Smirnov with decision making guidelines:
 • The value of sig < 0.05, the distribution is not normal.
 • Value of sig > 0.05, distribution is normal.

Autocorrelation

According to Ghozali (2016:107), in the linear regression model it is very important to conduct a test regarding the existence of a correlation between the confounding error in the current period and the past period or what is often called the autocorrelation test. A good regression model is a regression that is free from autocorrelation.

Multicolonierity

The multicollinearity test is intended to test the existence of correlation between independent variables in a regression model. To detect the presence of multicollinearity in the regression model, it can be known through the tolerance value and the value of the variance inflation factor (VIF). The cut-off value commonly used to indicate the presence of multicollinearity is the tolerance value 0.10 or the same as the VIF value 10.

Heteroscedasticity

The heteroscedasticity test is intended to test whether there is a difference in variance from the residuals or observations to other observations. According to Ghozali (2016), the way to detect the presence or absence of heteroscedasticity is by looking at the scatterplot graph between the predicted value of the dependent variable, namely ZPRED and the residual SRESID.

Hypothesis Test

Coefficient of Determination

The coefficient of determination (R2) serves to calculate the percentage of the regression model's ability to explain the types of dependent variables. Estimated R2 is between 0 and 1 (Ghozali 2016:95). The adjusted R2 value as a minus is calculated equal to 0.

Partial Hypothesis Testing (t Test)

The t-test is intended to see the significance relationship of each independent variable to the dependent variable (Gozhali, 2016). The test is carried out using a significance level of 0.05 ($\alpha = 5\%$). The conditions for accepting or rejecting the hypothesis are as follows:
   • If t count < t table, it means that the hypothesis is rejected.
   • If t count > t table, it means that the hypothesis is accepted.

Simultaneous Hypothesis Testing (F Test)

The F test explains whether all the independent variables included in the model have a joint influence on the dependent variable (Gozhali, 2016). The test is carried out using a significance level of 0.05 ($\alpha = 5\%$). The conditions for accepting or rejecting the hypothesis are as follows:
   • If the calculated F value < F table, then the hypothesis is rejected.
   • If the calculated F value > F table, then the hypothesis is accepted

   4.   **Results and Discussion**

Descriptive Statistics

The population to be studied in this test is service companies that are listed on the IDX in the 2017-2020 period. Through purposive sampling, several samples will be selected that must meet certain predetermined criteria. Based on the sample selection, there are 14 companies that can pass all the requirements to become a sample of a total population of 432 companies. The total period used in this period is four periods, so the total final sample is 14 x 4 = 56 samples. Descriptive statistics provide an overview of the data as a whole, including the number of samples, the smallest value, the largest value, the standard deviation, and the mean of the data studied. The following table presents statistical descriptive results.

Table 2. Descriptive Statistics

N		Minimum	Maximum	Mean	Std. Deviation
ln_PU	56	1.95	3.43	2.9824	.45594
ln_PFT	56	14.10	19.57	17.0981	.97093
ln_SLV	56	15.87	20.58	19.8154	1.18800
ln_UKP	56	20.24	22.93	22.3559	.80748
ln_ARL	56	2.77	4.50	3.7240	.48529
Valid N (listwise)	56				

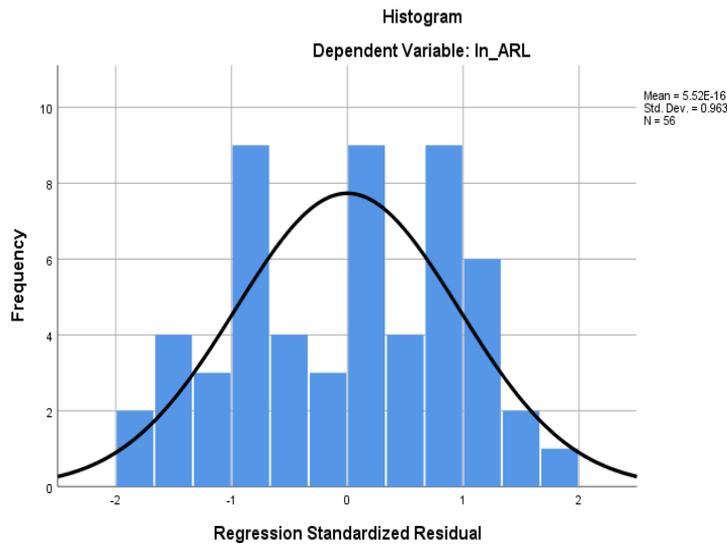*Source: Secondary data processing with spss 25 for windows, 2021*

From the output data, it can be seen with N=56 then;

1) Variable X1 age of the company (UP), has the smallest value of 1.95 and the largest value of 3.43. And has an average value of 2.9824 and a standard deviation of 0.45594.

2) Variable X2 profitability (PFT), has the smallest value of 14.10 and the largest value of 19.57. And the average value is 17.0981 and has a standard deviation of 0.97093.

3) The solvency X3 variable (SLV), has the smallest value of 15.87 and the largest value of 20.58. And the average value is 19.8154 and has a standard deviation of 1.18800.

4) The variable X4 company size (UKP), has the smallest value of 20.24 and the largest value of 22.93. And the average value is 22.3559 and has a standard deviation of 0.80748.

5) Variable Y audit report lag (ARL), has the smallest value of 2.77 and the largest value of 4.50. And the average value is 3.7240 and has a standard deviation of 0.48529.

Classic Assumption Test

Normality

Chart analysis and statistical analysis are two ways to see the normality of a regression model. Chart analysis consists of a histogram test and a normal probability plot test:

Figure 2. P-Plot
Source: Secondary data processing with spss 25 for windows, 2021

The picture above presents a graph that is curved symmetrically and not biased towards each other, therefore it is concluded that the residual data are distributed normally. On the other hand, in the normal probability plot, plotting the residual data follows the direction of the diagonal line so that it is proven that the residual data is normally distributed.
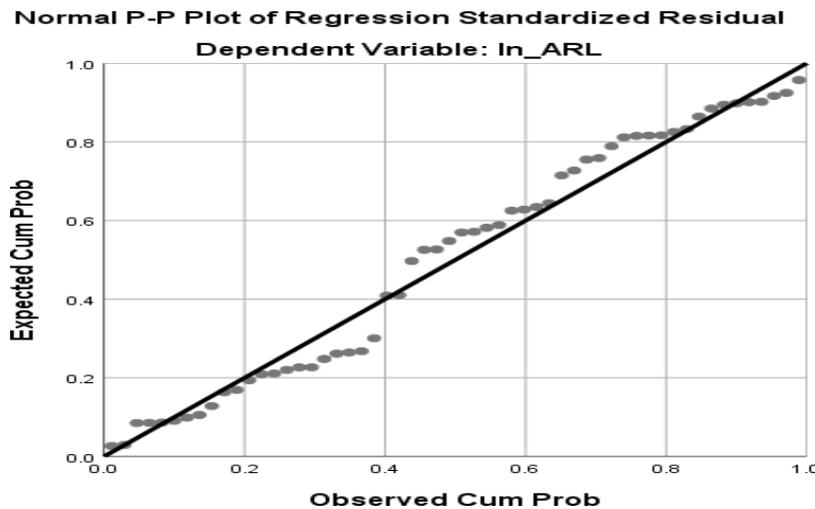
Figure 3. Scatterplot
Source: Secondary data processing with spss 25 for windows, 2021

Coefficient of Determination (R2)

Table 3. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.416[a]	.173	.108	.45821

Source: Secondary data processing with spss 25 for windows, 2021

Based on the table, it can be seen that adjusted R2 is 0.108. This shows that the independent variables, namely organizational age, solvency, profitability, and company size are able to explain the dependent variable, namely audit report lag of 10.8% and the remaining 89.2% is explained by variables not examined in this study such as auditor reputation, and so on.

Simultaneous Hypothesis Testing (F Test)

The requirements for testing the F test are that H0 is accepted = sign. > 0.05 and Fh < Ft and HA accepted = sign. < 0.05 and Fh > Ft

Table 4. ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.245	4	.561	2.673	.042[b]
	Residual	10.708	51	.210		
	Total	12.953	55			

Source: Secondary data processing with spss 25 for windows, 2021

The test table above explains if the sign value obtained is worth 0.042 then 0.042 <0.05. Meanwhile, in the calculation, it is found that the calculated F is 2.673 and the F table is 2.54 so that it is 2.673 > 2.54 or Fh > Ft. These results conclude that HA is accepted and H0 is rejected or it can be interpreted that the independent variables of company age, profitability, solvency, and company size simultaneously affect the dependent variable audit report lag.

Partial Hypothesis Testing (Test Statistics t)

The requirements for the t statistic test are H0 accepted = t count < t table (positive) & –t count > -t table (negative) and HA is accepted = t count > t table (positive) & -t count < -t table (negative). The percentage of significance in this test is worth = 0.05 / 5%, then the significance requirement is sign. T > 0.05 which means X has a significant effect on Y and sign. t < 0.05 which means X has a significant effect on Y.

Table 5. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.487	2.613		.187	.853
	ln_PU	-.267	.154	-.251	-1.737	.088
	ln_PFT	.184	.069	.368	2.648	.011
	ln_SLV	.008	.057	.018	.131	.896
	ln_UKP	.033	.088	.055	.376	.708

Source: Secondary data processing with spss 25 for windows, 2021

The t table value in this study is 2.00758 with df (degrees of freedom) = 51 (n-k) with a significance level of 5% or 0.05. In accordance with the output value above, the following conclusions can be drawn:

1. H1 is rejected where –tgcount >-t table is -1.737>-2.00758 and has a significant level of 0.088> 0.05, so it is concluded that X1 (company age) does not have a positive or negative effect and is not significant on variable Y (audit report). lags).

2. H2y is accepted where t arithmetic > t table is 2.648 > 2.00758 and has a significant level of 0.011 < 0.05 so it can be concluded that X2 (profitability) has a positive and significant effect on variable Y (audit report lag).

3. H3 is rejected where t count < t table is 0.131 <2.00758 and has a significant level of 0.896> 0.05 so it can be concluded that X3 (solvability) does not have a positive or negative effect and is not significant on the Y variable (audit report lag).

4. H4 is rejected, where t count < t table is 0.376 <2.00758 and has a significant level of 0.708> 0.05, so it is concluded that X4 (firm size) does not have a positive or negative effect and is not significant on the Y variable (audit report lag).

Discussion of Research Results

a. Effect of Firm Age on Audit Report Lag

Based on the tests that have been carried out, the age of the company has no significant effect on audit report lag. Old companies do not promise audit report lag will not occur. Even young companies want to create a good image in front of investors and one way is by reporting the annual report on time, so that investors can see that the company has a good future. The results of this study are in line with research by Aristika, et.al (2016) , Widiastuti and Kartika (2018), and Ariani and Bawono (2018).

b. The Effect of Profitability on Audit Report Lag

Based on the test as has been done, profitability has a positive and significant effect on the disclosure of audit report lag, where companies with low profits require a longer period of time in managing information, causing a long audit report lag. However, an organization that has a maximum level of profitability is able to cause the audit report lag to be shorter because high profits are good information to advance the value of the organization in the eyes of investors so that the organization will immediately report it. The results of this study are in line with those of Febrianti and Sudarno (2020), Pratiwi (2018) and Apriyana (2018).

c. The Effect of Solvency on Audit Report Lag

Based on the tests that have been carried out, solvency has no significant effect on audit report lag. The auditor in carrying out the audit must have provided the required period of time to complete each financial report so that both companies with high solvency and companies with low solvency cannot change the audit report lag. The results of this study are in line with those of Prameswari and Yustrianthe (2015), Pratiwi (2018), and Febrianti and Sudarno (2020).

d. The Effect of Firm Size on Audit Report Lag

Based on the tests that have been carried out, the size of the organization has no effect and is not significant on audit report lag. Although management in large organizations is given intensive work, the work results are more satisfying, but it is possible for small companies to do the same thing in order to boost management motivation in carrying out their duties. In addition, a good internal system is not only owned by large companies but also by small companies, so that the size of the

company does not have an impact on audit report lag. The results of this study are in line with those of Prameswari and Yustrianthe (2015), Widhiasari and Budiartha (2016) and Sitorus and Ardiyanti (2017).

5. Conclusion

Based on the tests that have been carried out, the final conclusions drawn in this study are as follows: The variable firm age does not partially affect the audit report lag. Profitability variables affect audit report lag partially. The solvency variable does not partially affect the audit report lag. The firm size variable does not partially affect the audit report lag. Firm size, profitability, solvency, and firm age variables affect audit report lag simultaneously. I hope this research can provide benefits and add insight to the readers. We hope that future researchers can use the results of their research as a reference and be able to conduct new research with broader and more detailed objects.

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