

# The Effect of Gender Chief Executive Officer (CEO), Gender Audit Committee, KAP Size, Profitability and Solvency on Audit Delay

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## Abstract

*The purpose of this research is to analyze the effect of CEO Gender, Audit Committee Gender, Public Accounting Firm Size, Profitability and Solvency on Audit Delay. The data used is from the Indonesia Stock Exchange during 2016 – 2020. This sampling technique uses a purposive sampling technique. The results of this study indicate that the Chief Executive Officer (CEO) Gender, Audit Committee Gender and Profitability have an effect on Audit Delay, while KAP Size and Solvency have no effect on Audit Delay. And simultaneously Gender Chief Executive Officer (CEO), Gender Audit Committee, KAP Size, Profitability and Solvency affect the Audit Delay of manufacturing companies for the 2016-2020 period.*

## Keywords

gender chief executive officer;  
gender audit committee; audit  
delay



## I. Introduction

Audited financial statements and must be in accordance with SAK are important for companies that have gone public and can be used as consideration in making decisions for investors to fund companies (Ebang et al., 2020). Go Public Company obliged to publish a Financial Report that has been audited by both internal and external auditors, this can trigger an opportunity for an Audit Delay. Financial performance is a measuring instrument to know the process of implementing the company's financial resources (Ichsan, R. et al. 2021). The time interval required to carry out auditing of financial statements which causes differences in the time interval of the audit report starting from the reporting period to the publication period of the audited Financial Report is called the Audit Delay (Afriliana & Ariani, 2020).

Dyer and Hugh (1975) in (Sari & Supadmi, 2014) state that the problems that arise in accounting and the problem of auditing financial statements between the auditor and the client are the root causes of the lengthy process of auditing financial statements. The emergence of misunderstandings regarding the opinions given by the client and the independent auditor is caused by a conflict of interest, such as the client often covering up internal problems while the independent auditor must disclose things that occur within the company according to what actually happened.

Starting from 2016 to 2020, there are still several companies listed on the IDX that are late in submitting Audited Financial Reports by external auditors. Based on the [liputan6.com](http://liputan6.com) page, information was obtained that as of December 31, 2016 there were still 17 companies that had not presented audited financial statements and for the delay, the companies that were late had not paid the fine. This information was submitted by the IDX on June 29, 2017. Therefore, starting from June 30, 2016 securities trading on the cash market and the regulatory market for 8 companies was temporarily suspended by the IDX,

while for 9 companies an extension was made in terms of securities trading.(Afriliana & Ariani, 2020).

Based on several studies, it is known that there are companies that are late in publishing audit results on their company's Financial Reports, but there are several other companies that submit Audited Financial Reports at the right time. The delay in presenting the Audited Financial Report was triggered by many factors ranging from internal factors to external factors. So that way the researcher aims to analyze the effect of Gender Chief Executive Officer (CEO), analyze the effect of KAP Size, analyze the effect of Profitability and analyze the effect of Solvency on audit delay.

## II. Review of Literature

### 2.1 Agency Theory

This theory describes the relationship between shareholders as principal and management as agent. Agency theory is the relationship between the agreement between the principal and the agent with the interest to grant authority from the principal to the agent to make business decisions (Jensen & Meckling, 1976) in (Ebang et al., 2020). With these things, it triggers the emergence of conflicts because there are gaps in the interests of various parties.

### 2.2 Signal Theory

The theory that informs the strength of the company to convey information on financial reports to the public. The impetus for the company is caused by the emergence of information asymmetry between the company and its stakeholders. Furthermore, external stakeholders assess the company in different ways according to signaling procedures.

### 2.3 Financial Statements

An overview of the series of records in a period to describe the performance of a company is called a financial report. The purpose of this report is to account for all activities that have been carried out by the company in one period to stakeholders. (Ebang et al., 2020) stated that the financial report is an important instrument to be used as a reference for investors' decision making. In addition, financial reports are the end of a series of records that are used as a way to convey various information and sources owned and their performance to stakeholders.

### 2.4 Compliance Theory

This theory describes a measure of integrity that every human being has regarding obedience to an existing regulation. Compliance theory explains the importance of socialization, where this socialization affects individual compliance. The regulation that regulates the accuracy of the submission of Go Public Company financial statements is the OJK Regulation, namely No. 29/POJK.04/2016 regarding the annual report of public issuers. This regulation contains information that shows individual compliance with time accuracy in publishing financial reports to the OJK, followed by audited financial reports by external auditors which are then reported a maximum of 4 months after the end of the financial year. Relevance, reliable, comparability, and consistency are requirements for a financial report to be useful for stakeholders.

## 2.5 Gender Chief Executive Officer (CEO)

Company decisions are made by several parties that affect the sustainability of the company's activities, one of which is the Board of Directors. Strategic decision making is carried out by a head who is referred to as the President Director (President Director) or Chief Executive Officer (CEO). The CEO is authorized in making decisions for funding, investment and other financial decisions. To be able to make various crucial company decisions, CEOs need diverse abilities, namely intelligence, responsibility, skills, characteristics, backgrounds and various experiences. There are various factors that influence decision making, namely psychological factors and considerations in terms of rationality to emotional and other important factors, namely the gender of the CEO.

Researchers used measurements according to (Afriliana & Ariani, 2020) using a dummy variable, where women and men were distinguished by each value of 0 for men and 1 for women.

## 2.6 Audit Committee Gender

In an effort to prevent audit delay, the company pays attention to supervision. Supervision is an important thing in the company to prevent audit delay. The audit committee is responsible for overseeing the company. Where the audit committee is a group of people formed by the board of commissioners who are responsible for assisting and maintaining their independence from management. The audit committee also functions as a supervisor on the company's performance (Gunarsa, 2016). Calculated by:

$$\text{Audit Committee Gender} = \frac{\text{Female Audit Committee Member} \times 100\%}{\text{Number of Committee Members}}$$

## 2.7 KAP Size

A professional KAP, audit management will be neat and structured. In dealing with problems in the field, or difficulties in auditing the company, problem solving will be faster. This makes the audit time taken will be faster. Fast audit time is one way for KAPs to maintain their quality. According to Yuliana and Ardiati (in Lestari, 2010), big four KAPs generally have greater resources, both in terms of competence, expertise and ability of auditors as well as facilities, systems and auditing procedures used compared to non-big four so that big four auditors can complete work more effectively and efficiently. The direction of the relationship that arises between the size of the KAP on audit delay is negative,

The larger the size of the KAP, the higher the level of integrity. The measurement of the variables carried out in this study uses a nominal scale and is categorized using a dummy variable, where code 1 is given to companies that use big four KAP services and code 0 is given to companies that use non big four KAP services.

## 2.8 Profitability

Profits obtained by companies whose sources come from cash, capital (Capital), income from sales (Sales), number of employees (employees) and others are referred to as profitability. The important thing that can affect the survival of the company is profit. If the company is able to compete in its market then the company is said to be successful in carrying out its company activities. Profitability is one of the ultimate goals for achieving goals and various decisions that have been set by the previous company (Nuryanti, 2018).

$$\text{Profitability} = \frac{\text{Net Profit} \times 100\%}{\text{Total Assets}}$$

## 2.9 Solvency

According to (Dewi Lestari, 2010) in (Nuryanti, 2018) the parameter used by companies to measure company assets funded by liabilities is called solvency. If the company has sufficient assets to pay its liabilities, then the company is said to be solvable. However, insolvent occurs when the company's assets are not sufficient to cover its liabilities. Companies that have a high level of solvency have the opportunity to get a good corporate image.

$$\text{Solvency} = \frac{\text{Total Debt} \times 100\%}{\text{Total Assets}}$$

## 2.10 Audit Delay

According to (Afriliana & Ariani, 2020) audit delay is the period of time needed to carry out the financial statement audit process which causes differences in the completion time of the audit report starting from the reporting date to the publication date of an audited financial report. Audit delay is also the time lapse between the reporting date of the balance sheet and the date of the auditor's reporting to the company regarding the previously audited financial statements. Known by:

$$\text{Audit Delay} = \text{Date of Audit report} - \text{Date of Financial Statement}$$

## 2.11 Hypothesis Influence

### a. Gender Chief Executive Officer (CEO) on Audit Delay

Based on data testing conducted by (Afriliana & Ariani, 2020) shows that there is potential for an acceleration of audit delay in companies led by female CEOs. This is inversely proportional if a company organization is led by a male CEO, which has the potential for audit delay to occur.

In various studies, it is known that the female gender is the gender whose decision-making tends not to want to take risks or it can be said that female CEOs will take risks in safe conditions. Research conducted by Barclay's Capital in 2011 stated that women tend to have a more organized portfolio concept than men. This research is in accordance with the condition where in general women have soft skills that are more thorough and have an instinct to buy-and-hold assets that minimize risk and are more proactive and tend to have a possessive attitude. This attitude shows that women have a sensitivity to risk. then the hypothesis is formulated as follows:

**H1: Gender Chief Executive Officer (CEO) has an effect on Audit Delay**

### b. The Effect of Audit Committee Gender on Audit Delay

Based on previous literature reviews similar to this study, it is known that there are several characteristics of the audit committee that affect audit delay. According to (Wijaya, 2012) the quantity and ability of audit committee members are factors that trigger audit delay. Atiek (2006) in (Sari & Supadmi, 2014) said that audit delay is influenced by the independence and chairman of the audit committee, as well as the ability of committee members. Based on this, it can be seen that audit delays are triggered by many things.

In activities related to the world of work, gender is a common and interesting thing to do research. In fact, there are many women out there who do work activities on a par with men. Anugrah & Herry (2017) explain that the gender of the audit committee has an influence on the accuracy of time in the presentation of financial reports. So based on the theory above, the following hypothesis is formulated:

**H2: Gender of the Audit Committee has an effect on Audit Delay**

**Influence KAP's measure of audit delay**

The financial statements of a company must be audited by internal auditors and external auditors. The purpose of an external audit by a public accountant is to provide accurate, reliable and credible information regarding the financial reporting of a company that has gone public to stakeholders. Ani Yuliyanti (2011) in(Nuryanti, 2018)states that audit delay is influenced by the size of the public accounting firm. There are differences in characteristics between Big Four KAPs and Non Big Four KAPs, where Big Four KAPs will tend to be more efficient in carrying out their duties because they have several competent human resources and have broader insight and knowledge in carrying out the auditing process. So based on the theory above, the hypothesis is formulated, namely:

**H3: KAP size affects Audit Delay**

#### **c. Effect of Profitability on Audit Delay**

According to Estrini and Laksito (2013) in (Melati & Sulistyawati, 2016) the profitability of a company will facilitate the implementation of auditing by external auditors. Therefore, KAP can carry out the audit process as soon as possible. That a company that has a high level of profitability tends to be audited faster than a company that suffers losses, because the auditor takes a long time to carry out the audit process for companies that experience losses. So based on the theory above, the following hypothesis is formulated:

**H4: Profitability has an effect on Audit Delay**

#### **d. The Effect of Solvency on Audit Delay**

Solvency is a parameter used by companies to measure company assets funded by liabilities. If the company has sufficient assets to finance its liabilities, then the company is said to be solvable. However, if the company does not have sufficient assets to cover its liabilities, then the company is said to be insolvable. A company that has a high level of solvency has the opportunity to get a good corporate image. Based on this, the following hypothesis can be formulated:

**H5: Solvency has an effect on Audit Delay**

### **III. Research Method**

#### **3.1 Data Types and Sources**

Data that has been processed and available in certain sources so that researchers can obtain data from the publications of a company is referred to as secondary data. Secondary data in this study is managed by collecting information on the annual reports of manufacturing companies listed on the IDX during 2016-2020 used as secondary data. The selection of secondary data as research data is because the data is quite easy to obtain, economical, and reliable because public accountants have audited the financial reports. The source of data collection comes from the [www.idx.co.id](http://www.idx.co.id) page and the websites of each company.

#### **3.2 Method of Collecting Data**

Documentation is used as a method of collecting data, by studying the things contained in the documents that are relevant to the problem under study. Data collection is carried out on all Financial Reports of manufacturing companies listed on the IDX during 2016-2020 which are sourced from the [www.idx.co.id](http://www.idx.co.id) page, the websites of each company and other sources.



### 3.3 Population and Sample

The population in this research is the entire subject in this study which will later be selected as a sample called the population. Financial reports of manufacturing companies listed on the IDX during the period 2016 to 2020. The sample in this study uses purposive sampling as the sampling technique. The method that considers the selected sample to represent the population in the study is called purposive sampling. In the sampling criteria as follows:

- a. *Manufacturing company* which are listed on the Indonesia Stock Exchange (IDX) from 2016 to 2020.
- b. *Financial Report* The company has been published on company-owned websites and the IDX website from 2016 to 2020.
- c. Research variable data is fully disclosed and provided during the 2016-2020 publication period.
- d. Manufacturing companies have assets above 1 trillion.
- e. Financial statements presented in rupiah currency.
- f. During the 2016 to 2020 period, no sector transfers were carried out.

### 3.4 Data Analysis Method

#### a. Descriptive statistics

Descriptive statistics are defined as a measurement that presents informative data to make it easier for researchers to manage data. This statistic aims to describe a description of the data that has been accumulated in real terms according to the facts in the field without giving general conclusions.

#### b. Panel Data Regression Analysis

The research was conducted using a panel data regression analysis. Where regression analysis aims to measure the strength of the relationship between two or more variables and will show the direction of the relationship between the independent variable and the dependent variable used in a study. The panel data regression model in this study is as follows:

$$AUD_{it} = + b_1G-CEO_{it} + b_2G-KA_{it} + b_3UKAP_{it} + b_4PROFIT_{it} + b_5SOLVA_{it} + e$$

The regression model estimation method using panel data can be done through three approaches, namely the common effects model approach, fixed effect and random effect. The following is an explanation of the three models according to (Widarjono, 2013):

### 3.5 Hypothesis testing

#### Partial Test (t Test)

Hypothesis testing is done by using the t test. This t-test was conducted to see the effect of each individual or partial independent variable on the dependent variable (Widarjono, 2013). This test is carried out by comparing the significance of t arithmetic with the following conditions:

- a. If the value of t count < t table then H0 is accepted.
- b. If the value of t count > t table then H0 is rejected.

## IV. Results and Discussion

### 4.1 Descriptive Test Results

	Y_AUDIT_DELAY	X1_GENDER_CEO	X2_GENDER_KA	X3_SIZE_KAP	X4_ROA	X5_TDTA
mean	77.70455	0.050000	0.150695	0.559091	0.092077	0.398045
median	79.00000	0.000000	0.000000	1.0000000	0.065500	0.403500
Maximum	162.0000	1.0000000	0.667000	1.0000000	0.527000	0.791000
Minimum	22.000000	0.000000	0.000000	0.000000	0.001000	0.077000
Std. Dev.	23.53874	0.218442	0.209774	0.497628	0.091997	0.164756
Skewness	0.903075	4.129483	1.070538	-0.238032	2.072345	-0.040929
Kurtosis	5.274371	18.05263	3.015728	1.056659	8.063153	2.133646
Jarque-Bera	77.32031	2702.262	42.02412	36.69609	392.4614	6.941639
Probability	0.000000	0.000000	0.000000	0.000000	0.000000	0.031092
Sum	17095.00	11.00000	33.15300	123.0000	20.25700	87.57000
Sum Sq. Dev.	121341.8	10.45000	9.637113	54.23182	1.853506	5.944678
Observations	220	220	220	220	220	220

Source: Data Output EViews 9

Based on table 1 above, it can be explained that the Audit Delay variable has a minimum value of 22 and a maximum value of 162 with an average of 77.70455 and a standard deviation of 23.53874 and the number of observations is 220 data. The average audit delay of the company is 77.70455, indicating that the average audit delay of the sample company is still below 120 days according to OJK regulations. The lowest audit delay was owned by the Semen Baturaja (Persero) Tbk Company in 2017 which was 22 days, and the highest was owned by the Aneka Gas Industri Tbk Company in 2019 which was 162 days.

### 4.2 Panel Data Regression Analysis

Dependent Variable: Y\_AUDIT\_DELAY

Method: Panel EGLS (Cross-section random effects)

Date: 06/09/22 Time: 22:02

Samples: 2016 2020

Periods included: 5

Cross-sections included: 44

Total panels (balanced) observations: 220

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	92.05461	5.639001	16.32463	0.0000
X1_GENDER_CEO	-13.22836	6.426119	-2.058531	0.0408
X2_GENDER_KA	-13.74615	6.905782	-1.990527	0.0478
X3_SIZE_KAP	-4.280932	3.619286	-1.182811	0.2382
X4_ROA	-54.60082	18.33530	-2.977907	0.0032
X5_TDTA	-12.66042	10.42098	-1.214897	0.2257

Effects Specification

		SD	Rho
Cross-section random		15.35223	0.6418
Idiosyncratic random		11.46952	0.3582
Weighted Statistics			
R-squared	0.093079	Mean dependent var	24.35662
Adjusted R-squared	0.071889	SD dependent var	11.90748
SE of regression	11.47149	Sum squared resid	28161.37
F-statistics	4.392624	Durbin-Watson stat	1.464673
Prob(F-statistic)	0.000792		
Unweighted Statistics			
R-squared	0.078966	Mean dependent var	76.86136
Sum squared resid	76770.53	Durbin-Watson stat	0.537279

Source: EViews 9 output data

Based on the results of data processing presented in table 4.5, it is known that the constant value (C) is 92.05461. For the coefficient value of the independent variable, namely CEO Gender is -13,22836, Audit Committee Gender is -13,74615, KAP Size coefficient is -4,280932, Profitability with ROA indicator is -54,60082 and coefficient for solvency is -12,66042 , so that the panel data regression equation is formulated as follows:

$$AUD = -13,22836GCEO - 13,74615GKA - 4,280932UKAP - 54,60082PROFIT - 12,66042SOLVA.$$

### 4.3 Hypothesis Test Results

Variable	t-Statistic	Prob.	Conclusion	Hypothesis Answer	Effect on Cashetr
C	16.32463	0.0000			
X1_GENDER_CEO	-2.058531	0.0408	< 0.05	Reject H0	Partially significant effect
X2_GENDER_KA	-1.990527	0.0478	< 0.05	Reject H0	Partially significant effect
X3_SIZE_KAP	-1.182811	0.2382	> 0.05	Accept H0	No Partially Significant Effect
X4_ROA	-2.977907	0.0032	< 0.05	Reject H0	Partially significant effect
X5_TDTA	-1.214897	0.2257	> 0.05	Accept H0	No Partially Significant Effect

Source: Eviews

#### a. The Effect of Chief Executive Officer (CEO) Gender on Audit Delay

Based on panel data regression analysis, the Gender Chief Executive Officer (CEO) variable has an effect on the Audit Delay of manufacturing companies. This is evidenced by a significant value of 0.0408 < 0.05, with a t-Statistic value of -2.058531 which means that the Gender Chief Executive Officer (CEO) variable has an effect on Audit Delay. This is in line with the results of research by Harjoto et al. (2015) revealed that CEO gender has a significant effect on audit delay. According to Harjoto, et al. (2015) the way a person makes decisions tends to be influenced by gender differences. Usually the type of person who does not make decisions (risk averse) and lacks confidence in making decisions is dominated by the female gender.



#### **b. The Effect of Audit Committee Gender on Audit Delay**

The test results in this study indicate that the Gender of the Audit Committee has an effect on Audit Delay. This is evidenced by a significance value of 0.0478. This means that the significance value is less than 0.05, it can be stated that the Gender of the Audit Committee has an effect on Audit Delay.

This is also in line with the research of Sari & Supadmi (2014) which states that the gender of the audit committee has an effect on audit delay. This shows that the presence of female gender in the composition of the audit committee plays a role in shortening the time span for the completion of audits by independent auditors. This shows that women tend to work more thoroughly and neatly in completing their tasks, and tend to perform tasks better than men. Accuracy and neatness in carrying out tasks will greatly help speed up audit completion time. This finding supports gender role theory which states that each gender is different in carrying out its role according to its social dispositional attributes.

#### **c. Effect of KAP Size on Audit Delay**

The test results in this study indicate that the size of the KAP has no effect on Audit Delay. This is evidenced by a significance value of 0.2382, which means that it is greater than a significance of 0.05, so it can be stated that KAP size has no effect on Audit Delay.

This result is in line with research by Aldino Putra (2020) which states that KAP size has no effect on Audit Delay, which means that companies audited by non-big four KAPs also have Audit Delays which are almost the same as companies audited by big four KAPs. So it can be said that non-big four KAPs also have professional specialists who are able to conduct audits efficiently so that they are able to complete audit reports on time according to applicable regulations (Armanto Witjaksono and Mega Silvia, 2014).

#### **d. Effect of Profitability on Audit Delay**

Based on panel data regression analysis, profitability has a partially significant effect on audit delay as indicated by a significance value of  $0.0032 < 0.05$ . This means that the higher the level of profitability, the audit delay will be faster, if the level of profitability is low, the audit delay will be longer too. The results of this study support research conducted by Adi Nugraha (2013) which shows that profitability has a significant effect on Audit Delay.

This can be interpreted that companies that have a high level of profitability need a faster time in auditing financial statements. This is due to the company's obligation to deliver the good news as soon as possible to the public. In contrast to the research of Andi Kartika (2009) which shows that profitability has no effect on Audit Delay.

#### **e. The Effect of Solvency on Audit Delay**

The value shown by the results of the solvency panel regression analysis has a significance value of  $0.2257 > 0.05$ , which means that solvency has no effect on Audit Delay. This is in line with Fitria Ingga's research (2015) which shows the same thing. This is because both companies that have large total debts and small total debts will not affect the completion of the financial statement audit, because the appointed auditor must have provided time according to the need to complete the auditing process.

## V. Conclusion

Based on the results of data analysis and discussion, the authors obtain conclusions that can be drawn from research on the Effect of Chief Executive Officer (CEO) Gender, Audit Committee Gender, KAP Size, Profitability and Solvency on Audit Delay in manufacturing companies for the 2016-2020 period as follows:

1. Gender Chief Executive Officer (CEO) has an effect on Audit Delay in manufacturing companies because it is considered that the way a person makes decisions tends to be influenced by gender differences. Usually the type of person who does not make decisions (risk averse) and lacks confidence in making decisions is dominated by the female gender. Female CEOs are more sensitive to demands from investors and the capital market to avoid prolonged audit delays, so having a female CEO increases the likelihood that the company will issue more reliable and timely financial reports.
2. The gender of the Audit Committee has an effect on Audit Delay, it shows that the presence of female gender in the composition of the audit committee plays a role in shortening the time span of audit completion by independent auditors. This shows that women tend to work more thoroughly and neatly in completing their tasks, and tend to perform tasks better than men.
3. KAP size has no effect on Audit Delay, which means that companies audited by non-big four KAPs also have audit delays that are almost the same as companies audited by big four KAPs. So it can be said that non-big four KAPs also have professional specialists who are able to conduct audits efficiently so that they are able to complete audit reports on time according to applicable regulations.
4. Profitability significantly affects Audit Delay, this can mean that companies that have a high level of profitability need a faster time in auditing financial statements. This is due to the company's obligation to deliver the good news as soon as possible to the public.
5. Solvency has no effect on Audit Delay, this is because both companies that have large total debt and small total debt will not affect the completion of the audit of financial statements, because the appointed auditor must have provided time according to the need to complete the auditing process.

## Suggestion

1. For further research, it is expected to increase the number of independent variables, namely by including an element of moderating and intervening variables in the research. Where it has been explained in the discussion that the coefficient of determination is 7.1%, which means there are 92.9%, namely other factors that can affect Audit Delay.
2. For academics, it is hoped that this research can provide new knowledge and views about the world of auditing. In addition, this research is expected to show and conduct better and more accurate research in future research.

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