

## DAFTAR PUSTAKA

- Abdillah, M. R., Mardijuwono, A. W., & Habiburrochman, H. (2019). The Effect of Company Characteristics and Auditor Characteristics to Audit Report Lag. *Asian Journal of Accounting Research*, 4(1), 129–144. <https://doi.org/10.1108/AJAR-05-2019-0042>
- Agus S Irfani. (2020). *Manajemen Keuangan dan Bisnis; Teori dan Aplikasi*. PT Gramedia Pustaka Utama (p. 11).
- Aksoy, M., Yilmaz, M. K., Topcu, N., & Uysal, Ö. (2021). The Impact of Ownership Structure, Board Attributes and XBRL Mandate on Timeliness of Financial Reporting: Evidence from Turkey. *Journal of Applied Accounting Research*, 22(4), 706–731. <https://doi.org/10.1108/JAAR-07-2020-0127>
- Alsmady, A. A. (2018). The Effect of Board of Directors' Characteristics and Ownership Type on the Timeliness of Financial Reports. *International Journal of Business and Management*, 13(6), 276. <https://doi.org/10.5539/ijbm.v13n6p276>
- Aprilia, Z. (2024). *Sudah Digembok 5 Tahun, BEI Ancam Tendang Eureka Prima Jakarta (LCGP)*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20240503105038-17-535472/sudah-digembok-5-tahun-bei-ancam-tendang-eureka-prima-jakarta--lcp->
- Basuki, A. T., & Yuliadi, I. (2015). *Electronic Data Processing (SPSS 15 dan Eviews 7)*. Archives of Environmental Health (Revisi, Vol. 3, Issue 5). Danisa Media. <https://doi.org/10.1080/00039896.1961.10663066>
- Binekasri, R. (2024). *53 Emiten Ini Belum Sampaikan Laporan Keuangan 2023, Kena Sanksi Bursa*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20240703160535-17-551517/53-emiten-ini-belum-sampaikan-laporan-keuangan-2023-kena-sanksi-bursa>
- Bougie, R., & Sekaran, U. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian*. Salemba Empat.
- Bougie, R., & Sekaran, U. (2019). *Research Methods for Business: A Skill Building Approach* (8th ed.). Wiley.
- Br Purba, R. (2023). *Teori Akutansi: Sebuah Pemahaman untuk Mendukung Penelitian di Bidang Akuntansi*. Merdeka Kreasi Group (Issue April).
- Çelik, B., Özer, G., & Merter, A. K. (2023). The Effect of Ownership Structure on Financial Reporting Timeliness: An Implementation on Borsa Istanbul. *SAGE Open*, 13(4), 1–18. <https://doi.org/10.1177/21582440231207458>
- Direksi BEI. (2022). Surat Keputusan Direksi PT. Bursa Efek Indonesia Nomor

Kep-00027 /BEI/03-2020 Perihal: Perubahan Relaksasi Batas Waktu Penyampaian Laporan Keuangan dan Laporan Tahunan. [www.idx.co.id](http://www.idx.co.id) (pp. 1–5). [www.idx.co.id](http://www.idx.co.id)

Dobija, D., & Puławska, K. (2022). The Influence of Board Members with Foreign Experience on the Timely Delivery of Financial Reports. *Journal of Management and Governance*, 26(1), 287–313. <https://doi.org/10.1007/s10997-020-09559-1>

DSAK-IAI. (2022). *Standar Akuntansi Keuangan - Bagian A, Efektif Per 1 Januari 2022* (1st ed.). Ikatan Akuntansi Indonesia.

Ghozali, I. (2018). *Aplikasi Analisis Multivarian dengan Program IBM SPSS 25, Edisi 9*. Badan Penerbit Universitas Diponegoro.

Ginting, M. C., & Silitonga, I. M. (2019). Pengaruh Pendanaan dari Luar Perusahaan dan Modal Sendiri Terhadap Tingkat Profitabilitas pada Perusahaan Property and Real Estate yang Terdaftar di Bursa Efek Indonesia. *Jurnal Manajemen*.

Hasan, M., & Taha Islam, S. M. (2023). Exploring the Link Between Institutional Pressures and the Timeliness of Corporate Internet Reporting: The Case of an Emerging Economy. *Journal of Financial Reporting and Accounting*, 21(2), 464–485. <https://doi.org/10.1108/JFRA-10-2020-0309>

IDX. (2020). *Surat Keputusan Direksi PT Bursa Efek Indonesia Nomor Kep-00089/BEI/10-2020 tentang Relaksasi Batas Waktu Penyampaian Laporan Keuangan dan Laporan Tahunan*. [https://www.idx.co.id/media/9229/sk\\_relaksasi\\_batas\\_waktu\\_penyampaian\\_laporan\\_keuangan\\_dan\\_laporan\\_tahunan.pdf](https://www.idx.co.id/media/9229/sk_relaksasi_batas_waktu_penyampaian_laporan_keuangan_dan_laporan_tahunan.pdf)

IDX. (2023a). *Pengumuman Penyampaian Laporan Keuangan Auditasi yang Berakhir per 31 Desember 2022*. [https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENTSTOCK/From\\_EREP/202305/78e87f5cf2\\_fbb2cfd69b.pdf](https://www.idx.co.id/StaticData/NewsAndAnnouncement/ANNOUNCEMENTSTOCK/From_EREP/202305/78e87f5cf2_fbb2cfd69b.pdf)

IDX. (2023b). <https://www.idx.co.id/id/data-pasar/data-saham/daftar-saham/>

JDIH Kemenkeu. (2007). *Undang-Undang Republik Indonesia No 25 Tahun 2007 Tentang Penanaman Modal*. <https://jdih.kemenkeu.go.id/fulltext/2007/25TAHUN2007UU.HTM>

Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure. *Journal of Financial Economics*, 3, 305–360.

Khan, F., Abdul-Hamid, M. A. Bin, Fauzi Saidin, S., & Hussain, S. (2023). Organizational Complexity and Audit Report Lag in GCC Economies: The

- Moderating Role of Audit Quality. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-03-2023-0113>
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2020). *Intermediate Accounting IFRS, 4/E* (4th ed.). Wiley.
- Kristanti, F. T. (2019). *Financial Distress: Teori dan Perkembangannya dalam Konteks Indonesia* (1st ed.). PT. Citra Intrans Selaras.
- Kristanti, F. T., & Khairunnisa. (2023). *Manajemen Keuangan Perusahaan* (1st ed.). Tel-U Press.
- Kristanti, F. T., & Pancawitri, S. (2024). Some Factors Affecting Financial Distress in Telecommunication Companies in Southeast Asia. *Business: Theory and Practice*, 25(1), 190–199. <https://doi.org/10.3846/btp.2024.20018>
- Lestari, T. U., Putri, K. P., & Devi, M. C. (2021). The Influence of XBRL Adoption on Financial Reporting Timeliness: Evidence from Indonesian Banking Industry. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(2), 181–196. <https://doi.org/10.24815/jdab.v8i2.21335>
- OJK. (2020). *SP 18/DHMS/OJK/III/2020 Siaran Pers OJK Longgarkan Batas Waktu Laporan Keuangan dan RUPS*. <https://www.ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Documents/Pages/OJK-Longgarkan-Batas-Waktu-Laporan-Kuangan-dan-RUPS/SP - OJK Longgarkan Batas Waktu Laporan Keuangan dan RUPS.pdf>
- OJK. (2022). *Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 14 /POJK.04/2022*. 1–13. <https://www.ojk.go.id/id/regulasi/Pages/Penyampaian-Laporan-Kuangan-Berkala-Emiten-atau-Perusahaan-Publik.aspx>
- Pandoyo, & Sofyan, M. (2018). *Metodologi Penelitian Keuangan dan Bisnis: Teori dan Aplikasi Menggunakan Software Olah Data Eviews 9* (1st ed.). IN MEDIA.
- Park, H. J., & Choi, J. (2023). Financial Distress and Audit Report Lags: An Empirical Study in Korea. *Gadjah Mada International Journal of Business*, 25(3), 301–326. <https://doi.org/10.22146/gamaijb.72251>
- Pawestri, D. W., & Kurnia, K. (2023). The Influence of Company Size, Institutional Ownership, Financial Distress, and Implementation of IFRS on Timeliness of Financial Statement Submission: A Study on Mining Companies Listed on the Indonesia Stock Exchange for the 2017-2020 Period. 29, 3010–3020. <https://doi.org/10.46254/eu05.20220579>
- Putri, Q. A., & Indriani, V. (2019). Influence of Financial Distress, Operating Complexity, and Audit Firm Size on Audit Delay: Audit Committee Effectiveness as A Moderating Variable. *Accounting, Auditing, CSR, and the*

*Taxation in a Changing Environment: A Study on Indonesia*, 61–77.

Sihabudin, Wibowo, D., Mulyono, S., Kusuma, J. W., Arofah, I., Ningsi, B. A., Saputra, E., Purwasih, R., & Syaharuddin. (2021). *Ekonometrika Dasar: Teori dan Praktik Berbasis SPSS* (1st ed.). Perwira Negara.

Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Sutopo (ed.); 2nd ed.). Alfabeta.

Sugiyono. (2022). *Metode Penelitian Manajemen* (Setiyawami (ed.); Revisi 2.). Alfabeta.

Syahza, A. (2021). *Metodologi Penelitian* (Edisi Revi). Unri Press.

Trisliatanto, D. A. (2019). *Metode Penelitian: Panduan Lengkap Penelitian dengan Mudah* (Giovanni (ed.); 1st ed.). ANDI.

Widiasworo, E. (2019). *Menyusun Penelitian Kuantitatif untuk Skripsi dan Tesis* (Ilalang (ed.); 1st ed.). Araska.

Zhou, X., Li, Y., & Zhang, Y. (2021). The Threshold Effect of Firm Size on Technological Innovation : Examination of Panel Data from China. *48*(3), 571–586. <https://doi.org/10.1108/JES-03-2019-0102>