

THE EFFECT OF AUDIT OPINION AND AUDIT TENURE ON THE TIMELINESS OF FINANCIAL REPORTS WITH COMPANY SIZE AS A MODERATING VARIABLE

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh opini audit dan audit tenure terhadap ketepatan waktu pelaporan, dengan ukuran perusahaan sebagai variabel moderasi. Data yang digunakan merupakan data sekunder yang diperoleh dari Laporan Tahunan perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2020 hingga 2023, yang diunduh melalui situs web www.idx.co.id. Populasi penelitian ini mencakup seluruh perusahaan properti dan real estate yang terdaftar di BEI dalam periode yang sama. Teknik pengambilan sampel dilakukan dengan metode purposive sampling, yang menghasilkan 93 perusahaan selama periode penelitian empat tahun, sehingga diperoleh sampel akhir sebanyak 68 perusahaan. Analisis data dilakukan menggunakan moderate regression analysis (MRA) dan diolah dengan IBM SPSS Statistic 24. Hasil penelitian menunjukkan bahwa opini audit memiliki pengaruh positif dan signifikan terhadap ketepatan waktu publikasi laporan keuangan, sedangkan audit tenure juga berpengaruh signifikan terhadap ketepatan waktu pelaporan. Selain itu, ukuran perusahaan terbukti memoderasi pengaruh opini audit terhadap ketepatan waktu pelaporan keuangan, serta memoderasi pengaruh audit tenure terhadap ketepatan waktu pelaporan keuangan. Saran bagi peneliti selanjutnya yang melakukan penelitian serupa adalah untuk mempertimbangkan variabel lain yang dapat memengaruhi ketepatan waktu pelaporan, seperti kompleksitas operasional, kualitas sistem informasi akuntansi, atau tingkat kepemilikan institusional..

Kata Kunci: Opini audit, Audit tenure, Ketepatan waktu, Ukuran perusahaan

Abstract

This study aims to analyze the effect of audit opinion and audit tenure on the timeliness of reporting, with company size as a moderating variable. The data used are secondary data obtained from the Annual Reports of property and real estate companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023, which were downloaded from the website www.idx.co.id. The population of this study includes all property and real estate companies listed on the IDX during

the same period. The sampling technique used a purposive sampling method, which resulted in 93 companies over the four-year study period, resulting in a final sample of 68 companies. Data analysis was performed using moderate regression analysis (MRA) and processed with IBM SPSS Statistics 24. The results show that audit opinion has a positive and significant effect on the timeliness of financial report publication, while audit tenure also has a significant effect on the timeliness of reporting. In addition, company size is proven to moderate the effect of audit opinion on the timeliness of financial reporting, as well as moderating the effect of audit tenure on the timeliness of financial reporting. Suggestions for future researchers conducting similar research are to consider other variables that may influence the timeliness of reporting, such as operational complexity, the quality of accounting information systems, or the level of institutional ownership.

Keywords: *Audit opinion, Audit tenure, Timeliness, Firm size*

A. INTRODUCTION

The development of information technology is marked by increased use of social media and easier public access to a variety of information. This situation presents an opportunity for companies to capitalize on this situation to seek funding, one of which is through the capital market by listing shares on the Stock Exchange, known as going public. Companies that have gone public are required to submit periodic financial reports to the Indonesia Stock Exchange. Financial reports serve as a crucial instrument for conveying information and measuring a company's economic performance, both to internal and external parties.

In accordance with regulations set by the Indonesia Stock Exchange (IDX), companies listed on the IDX are required to submit audited annual financial statements no later than three months after the end of the fiscal year, namely by March 31. This provision is implemented to ensure transparency and corporate accountability to shareholders and the public. In 2023, the Indonesia Stock Exchange recorded that 25 companies had not submitted audited financial statements according to the specified deadline, which could result in administrative sanctions (Indonesia Stock Exchange, 2023).

According to Azhari and Azhari (2019), timely presentation of financial reports is a strategic aspect that plays a crucial role in achieving competitive advantage and ensuring company success. Many argue that timeliness is an essential characteristic of financial reports. If reports are

presented late, their ability to serve as a predictive tool for users will be reduced, thereby reducing the relevance of the information conveyed.

Various factors influence the speed with which a company publishes its financial statements, one of which is the audit opinion. The audit opinion itself is an independent statement from the auditor regarding the fairness of the presentation of the company's financial statements. An unqualified audit opinion is typically associated with timely submission of financial statements, as it indicates the absence of significant issues in the preparation process. The length of the relationship between an auditor and a client, known as audit tenure, is a frequently debated issue. On the one hand, a longer audit tenure can increase efficiency because the auditor has a deeper understanding of the client's business processes, as noted by Habib and Bhuiyan (2020). Another variable that influences timeliness is company size, a crucial variable that can strengthen or weaken the relationship between audit tenure and audit opinion on the timeliness of financial reporting. Larger companies tend to have better human resources infrastructure and information systems, making them better equipped to prepare financial reports on time.

This study uses signaling theory. According to Amaliyah & Herwiyanti (2020), signals are actions taken by a company to provide investors with clues about how management views the company's prospects. Signaling theory, in this study, explains the purpose of signaling theory, which can be used to provide insights to investors in analyzing investment decisions made by companies, thereby providing a positive signal for the company's future growth. When a company's growth increases, it can increase its stock price in the capital market, which is one aspect that can influence a company's value.

The Impact of Audit Opinion on Timeliness

An unqualified audit opinion, or unqualified opinion, has a positive and significant impact on the timeliness of financial reporting. This is supported by research conducted by Krishna et al. (2017), Videsia et al. (2022), and Herawaty & Nugraha (2023) on property and real estate

companies in Indonesia, which found that audit opinions and delays in audit reports significantly impact the timeliness of financial reporting.

H1 : Audit opinion influences the timeliness of submission of financial reports

The Impact of Tenure Audit on Timeliness

Audit tenure influences the timeliness of financial reporting. The authors argue that the longer an auditor or Public Accounting Firm (KAP) works with a company, the better their understanding of the entity's systems, processes, and risks. This is supported by research conducted by Lee et al. (2009) and Vicky et al. (2020), which proposed that audit tenure has a positive impact on timeliness. However, this influence may depend on industry characteristics and the company's organizational structure.

H2 : Audit Tenure Influence on Timeliness of Financial Report Submission

Company Size Can Moderate the Influence of Audit Opinion on Timeliness

Company size can influence the impact of audit opinions on the timeliness of financial reporting. Larger companies generally have better reporting systems and internal structures, so when auditors issue a qualified opinion, this can impact the timeliness of reporting (Margaretha & Suhartono 2016).

H3: Company Size Moderates the Effect of Audit Opinion on the Timeliness of Submission of Financial Reports.

Company Size Can Moderate the Effect of Audit Procedures on the Timeliness of Financial Reports.

Audit tenure has also been shown to moderate the relationship between firm size and audit opinion, thereby increasing the influence of size on reporting accuracy. Study conducted by Shanti & Kusumawardhany (2023)

H4: Company Size Cannot Moderate the Effect of Audit Tenure on the Timeliness of Financial Reports.

B. METODE

This study employed quantitative research methods. The data used in this study were secondary data from property and real estate companies listed on the Indonesia Stock Exchange, obtained from www.idx.co.id. The data used were annual reports for the period 2020-2023. The population of this study was all technology companies listed on the IDX from 2020 to 2023. The sampling technique used purposive sampling, with the criteria being real estate companies that published financial reports on the Indonesia Stock Exchange consecutively between 2020 and 2023. This resulted in 93 companies within the four-year study period, resulting in a final sample of 68 companies. Moderate regression analysis (MRA) was used for data analysis. Data were processed using IBM SPSS Statistics 24. The variables in this study are as follows:

1. Dependent Variable

The dependent variable in this study is timeless. Timeless can be calculated using the following formula:

$$\text{Timeless} = \{ 1, \text{ if } \leq 120 \text{ days}; 0, \text{ if } > 120 \text{ days} \}$$

2. Independen Variable

a. Audit Opinion

can be calculated using the following formula:

$$\text{Audit Opinion} = \frac{1 \text{ if the company receives an unqualified opinion (WTP)}}{0 \text{ if the company receives an opinion other than WTP (WDP, TW, TMP)}}$$

b. Tenure Audit

can be calculated using the following formula:

$$\text{Audit Tenure} =$$

$$\text{Financial reporting year} - \text{First year the auditor was appointed} + 1$$

3. Moderatin Variable

The moderating variable in this study is firm size. Firm size Timeless can be calculated using the following formula:

$$\text{Firm Size} = \ln(\text{Total Assets})$$

C. RESULTS AND DISCUSSIONS

Descriptive Statistical Test Results

Tabel 1. Descriptive Statistical Test Results

| Descriptive Statistics | | | | | |
|------------------------|-----|----------|---------|--------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Opini_Audit | 272 | 0,00 | 1,00 | 0,8088 | 0,39395 |
| Audit_Tenure | 272 | 0,00 | 13,00 | 1,8869 | 0,56821 |
| Timeliness | 272 | -547 | 581 | 2,0736 | 0,20578 |
| Ukuran_Perusahaan | 272 | 0,004273 | 8,80 | 2,8504 | 2,11501 |
| OP_UP | 272 | 0,00 | 587,961 | 2,3009 | 2,17299 |
| AT_UP | 272 | 0,00 | 6,89 | 5,0844 | 3,86579 |
| Valid N (listwise) | 272 | | 27,81 | | |

The Audit Opinion showed a minimum value of 0 and a maximum of 1, with an average of 0.8088 and a standard deviation of 0.39395. This indicates that most companies received an Unqualified Opinion (WTP). Audit Tenure has a minimum value of 1.00 and a maximum of 3.61, with a mean of 1.8869 and a standard deviation of 0.56821. Timeliness of Submission of Financial Reports (Timeliness) shows a minimum value of 1.04 and a maximum of 2.56 with an average of 2.0736 and a standard deviation of 0.20578. The recorded Company Size has a minimum value of 0.00 and a maximum of 8.80 with an average of 2.8504 and a standard deviation of 2.11501.

Classical Assumption Test

Normality test

Tabel 2. Normality test

| Unstandardized Residual | | |
|----------------------------------|----------------|-------------------|
| N | | 272 |
| Normal Parameters ^{a,b} | Mean | 0,0028760 |
| | Std. Deviation | 0,05133862 |
| Most Extreme Differences | Absolute | 0,059 |
| | Positive | 0,059 |
| Test Statistic | Negative | -0,059 |
| Asymp. Sig. (2-tailed) | Negative | .121 ^c |

In this test result, the number of samples (N) was 272, with an average residual value of 0.0028760 and a standard deviation of 0.05133862. The K-S statistical test value was 0.059 with a significance value (Asymp. Sig. 2-tailed) of 0.121.

Multicollinearity Test

Tabel 3. Multicollinearity test

| Model | | | Standardized Coefficients Beta | t | Sig. |
|--------------|--------|-------|--------------------------------|--------|-------|
| (Constant) | 0,016 | 0,009 | | 1,890 | 0,060 |
| Opini Audit | -0,003 | 0,005 | -0,037 | -0,607 | 0,544 |
| Audit Tenure | 0,014 | 0,003 | 0,245 | 0,039 | 0,706 |

Based on the partial test results (t-test) in the Coefficients table, it is known that the audit opinion variable has a beta coefficient value of -0.003 with a significance value of 0.544. This significance value is greater than the 0.05 significance level, so it can be concluded that the audit opinion does not significantly influence the residual value.

Heteroscedasticity Test

Tabel 4. Heteroscedasticity Test

| Coefficients ^a | | | | | |
|---------------------------|--------|-------|--------------------------------|--------|-------|
| Model | | | Standardized Coefficients Beta | t | Sig. |
| (Constant) | 0,016 | 0,009 | | 1,890 | 0,060 |
| Opini Audit | -0,003 | 0,005 | -0,037 | -0,607 | 0,544 |
| Audit Tenure | 0,014 | 0,003 | 0,245 | 0,039 | 0,706 |

The results show that the Audit Opinion variable has a coefficient value of -0.003 with a significance value of 0.544. This significance value is greater than the 0.05 level of significance, so it can be concluded that the audit opinion variable does not significantly influence the absolute value of the residual (abs_res). This means that differences in audit opinions received by

companies do not cause significant variations in deviations or prediction errors in the regression model.

Furthermore, the Audit Tenure variable shows a coefficient value of 0.014 with a significance value of 0.706. Since this significance value is also greater than 0.05, it can be concluded that audit tenure does not have a significant influence on the residual value.

Autocorrelation Test

Tabel 5. Autocorrelation Test

| Model Summary ^a | | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|---------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .961 ^b | .0924 | 0.923 | 0.05701 | 1.975 |

The autocorrelation test was conducted using the Durbin–Watson (DW) method, obtaining a coefficient of determination (R Square) of 0.924. This indicates that 92.4% of the variability in the dependent variable Timeliness can be explained by the independent variables, namely Audit Opinion and Audit Tenure. Meanwhile, the remaining 7.6% is explained by other variables outside the model. The Adjusted R Square value of 0.923 indicates that after adjusting for the number of predictor variables in the model, the model's adjustment level remains high and stable.

Multiple Linear Regression

Tabel 6. Multiple Linear Regression

| Coefficients ^a | | | | | |
|---------------------------|-------------------------------|------------|--------------------------------|---------|-------|
| Model | Unstandardized Coefficients B | Std. Error | Standardized Coefficients BETA | t | Sig. |
| (Constant) | 2,708 | 0,016 | | 172,62 | 0,000 |
| Opini Audit | 0,020 | 0,009 | 0,038 | 2,168 | 0,031 |
| Audit Tenure | -0,345 | 0,006 | -0,952 | -54,964 | 0,000 |

Based on the results of multiple linear regression analysis, it can be concluded that, both simultaneously and partially, audit opinion and audit tenure significantly influence timeliness. Audit opinion has a positive effect, while audit tenure has a negative effect on reporting timeliness.

Therefore, stakeholders are expected to pay attention to these factors to improve the timeliness of corporate financial reporting.

Hypothesis Testing

Tesr F

Tabel 7. Test F

| ANOVA^a | | | | | |
|--------------------------|----------------|-----|-------------|-----------|--------------------|
| Model | Sum Of Squares | df | Mean Square | F | Sig. |
| Regression | 10.601 | 2 | 5.300 | 1.630.835 | 0.000 ^b |
| Residual | 0.874 | 269 | 0.003 | | |
| Total | 11.475 | 271 | | | |

The F test, or simultaneous test, is used to determine whether independent variables simultaneously have a significant influence on the dependent variable. In the context of this study, the F test was conducted to examine whether the Audit Opinion and Audit Tenure variables simultaneously influence the Timeliness of Financial Reports. Based on the ANOVA table shown, the calculated F value was 1630.835 with a significance value of 0.000. Because this significance value is much smaller than the significance level of 0.05, the null hypothesis (H_0) is rejected.

Test T

Tabel 8. Test T

| Coefficients^a | | | | | |
|---------------------------------|-------------------------------|------------|--------------------------------|---------|-------|
| Model | Unstandardized Coefficients B | Std. Error | Standardized Coefficients Beta | t | Sig. |
| (Constant) | 2.708 | 0.016 | | 172.622 | 0.000 |
| Opini Audit | 0.020 | 0.009 | 0.038 | 2.168 | 0.031 |
| Audit Tenure | -0.345 | 0.006 | -0.952 | -54.964 | 0.000 |

Based on the t-test results, the Audit Opinion variable has a significance value of 0.031, which is smaller than 0.05, which means it has a significant positive effect on the Timeliness of Financial Reports. This means that the better the audit opinion given by the auditor (for example, WTP), the greater the likelihood of the company submitting financial reports on time. Meanwhile,

the Audit Tenure variable shows a significance value of 0.000, which is also smaller than 0.05, but with a negative regression coefficient, namely -0.345.

Moderated Regression Analysis (MRA)

Tabel 8. Test Moderated Regression Analysis

| Coefficients ^a | | | | | |
|---------------------------|-------|-------|---------------------------|--------|-------|
| Model | | | Standardized Coefficients | t | Sig. |
| (Constant) | 2,683 | 0,028 | | 94,794 | 0,000 |
| Opini Audit | 0,173 | 0,015 | 0,033 | 11,178 | 0,000 |
| Audit Tenure | 0,337 | 0,012 | 0,930 | 28,167 | 0,000 |
| Ukuran Perusahaan | 0,495 | 0,007 | 0,051 | 8,667 | 0,001 |
| OP_UP | 0,126 | 0,004 | 0,013 | 12,294 | 0,001 |
| AT_UP | 0,102 | 0,003 | 0,019 | 0,019 | 0,001 |

The test results show that the Audit Opinion variable (X1) has a regression coefficient of 0.309 with a significance value of 0.000, which is smaller than 0.05. The Audit Tenure variable (X2) has a coefficient value of 1.848 and a significance value of 0.000. This significance value is below the critical limit of 0.05, which means that Audit Tenure has a positive and significant effect on the Timeliness of Financial Reports. The Company Size variable (X3) is 1.810 with a significance value of 0.000. These results indicate that Company Size has a positive and significant effect on the Timeliness of Financial Reports. Audit Opinion and Company Size (X4) show a coefficient of 0.024 with a significance value of 0.000. This result indicates that the moderating variable of Company Size significantly strengthens the influence of Audit Opinion on the Timeliness of Financial Reports.

Audit Opinion Influences the Timeliness of Publication of Company Financial Reports

The results of the regression test in this study indicate that Audit Opinion (X1) has a positive and significant influence on the Timeliness of Financial Reports (Y), with a coefficient value of 0.020 and a significance value of 0.031 ($p < 0.05$). This indicates that a better audit opinion, especially an Unqualified Opinion (WTP), encourages companies to submit financial reports in a more timely manner. A good audit opinion reflects that the financial statements have

been prepared in accordance with generally accepted accounting principles and do not contain material misstatements, thereby minimizing the correction process and accelerating the publication process.

Does Audit Tenure Affect the Timeliness of Publication of Company Financial Reports

Based on the results of multiple linear regression analysis, it was found that the Audit Tenure variable (X_2) has a regression coefficient of -0.345 with a significance level of 0.000, which is below the 5% significance level. This finding indicates that Audit Tenure has a negative and significant influence on the timeliness of the publication of a company's financial statements. In other words, the longer the professional relationship between the auditor and the client, the greater the likelihood of delays in financial reporting.

Does Company Size Moderate the Effect of Audit Opinion on the Timeliness of Publication of Financial Reports

The results of the Moderated Regression Analysis (MRA) test show that the interaction variable between audit opinion and company size has a regression coefficient of 0.024 with a significance level of 0.000 ($p < 0.05$). This significance value is far below the 5% significance threshold, so it can be concluded that company size is statistically proven to moderate the influence of audit opinion on the timeliness of financial report submission.

Does Company Size Moderate the Effect of Audit Tenure on the Timeliness of Financial Report Publication

The results of the Moderated Regression Analysis (MRA) test show that the interaction variable between Audit Tenure and Company Size (AT_UP) has a coefficient value of 0.102 with a significance level of 0.001. This significance value is smaller than the 5% significance level ($\alpha = 0.05$), which means that Company Size is statistically proven to moderate the effect of Audit Tenure on the Timeliness of Financial Report Publication.

D. CONCLUSIONS

The results of the study indicate that audit opinion has a positive and significant effect on the timeliness of financial report publication, audit tenure has a significant effect on the timeliness of reporting, company size moderates the effect of audit opinion on the timeliness of financial reporting, company size is also proven to moderate the effect of audit tenure on the timeliness of financial reporting. Suggestions for future researchers using the same research are advised to consider other variables that can influence the timeliness of reporting, such as operational complexity, the quality of accounting information systems, or the level of institutional ownership.

E. SUGGESTIONS

Future research is recommended to consider other variables that may influence reporting timeliness, such as operational complexity, the quality of accounting information systems, or the level of institutional ownership. Furthermore, a qualitative approach or longitudinal study could enhance understanding of the dynamics of the auditor-client relationship over the long term.

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