

Audit Rotation and Audit Tenure as Determinants of Audit Delay: Evidence from Indonesian Mining Companies

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Abstract

Punctual submission of audited accounting sheets remains a core corporate requirement to ensure data stays practical and meaningful for financial backers, lenders, alongside other corporate participants. Nonetheless, operational logjams in financial reporting, frequently called audit delay, persist widely among firms on the Indonesia Stock Exchange (IDX), notably in extraction fields. Extractive operations involve intricate workflows, significant capital assets, cross-border sales, plus ecological reclamation duties, factors that collectively extend the evaluation window. This investigation evaluates how regular shifts in auditors (rotation) alongside the longevity of the evaluation relationship (tenure) govern reporting lag among public extraction enterprises from 2021 through 2024. The inquiry utilizes agency framework alongside information signaling logic as theoretical entry points. Applying empirical quantitative logic, investigators culled secondary records from annual publications and corporate reports via deliberate sampling criteria, running the final datasets through ordinary least squares methods. The academic outputs aim to supply conceptual insights into financial reporting speed while offering useful benchmarks for corporate management, public accountants, oversight bodies, plus financial market backers.

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INTRODUCTION

Publicly traded entities registered with the Indonesian capital market authority face statutory mandates to publish their fiscal performances (Firdaus Cheren Hikmaliany & Wi Peng, 2023). These disclosures serve as the primary foundational benchmark for financial backers, lenders, and corporate actors when formulating investment choices. To accurately display an enterprise's genuine operational posture, financial records must be put together with high reliability, appropriate relevance, and strict punctuality (Annisa Nia, 2024). Complying with regulatory disclosure timelines is fundamentally an ethical metric external accountants are required to uphold. Nevertheless, validation procedures frequently require extensive periods because public accountants must fulfill comprehensive normative standards while adjusting their testing protocols to each organization's distinct operating environment, all to generate verification outputs that offer genuine precision and utility (Annisa Nia, 2024).

Tardy disclosure of accounting portfolios represents an ongoing systemic issue among businesses operational on the IDX, with multiple organizations annually falling short of the statutory target dates prescribed by corporate supervisors (Rianti, 2025). This market operational issue is conventionally designated as audit delay, characterizing the operational gap in finalizing verified disclosures that spans from the conclusion of a corporate calendar year to the formal signature date on the independent accountant's verification statement (Wahdah Khoerotul, 2025).

These operational elements necessitate broader verification steps, which frequently expand the total examination timeline (Lilianti Emma et al. 2024). The occurrence of reporting lags within this particular

segment highlights a stark mismatch between high capital market enthusiasm and the actual punctuality of corporate accounting disclosures. This discrepancy reinforces the urgency to conduct a more granular investigation into the specific determinants driving these delays, particularly focusing on how auditor switches and the duration of professional engagements interact with reporting timelines.

Another factor influencing audit delays is audit tenure, which characterizes the specific span or period of professional engagement connecting the external accountant with the corporate entity, measured in fiscal periods (Cahyati et al., 2021). The conclusions of a previous inquiry (Clara, 2023) demonstrate that the duration of this professional relationship shapes reporting lag, whereas (Widjanarko et al., 2024) state that operational tenure between these entities does not exert a significant impact on financial reporting timeliness.

Prior investigations evaluating the manner in which auditor replacements and the longevity of professional engagements interact with reporting lags have yielded divergent and sometimes conflicting outcomes. These empirical discrepancies indicate a compelling academic void requiring deeper scrutiny, explicitly regarding public extraction enterprises registered on the Indonesian capital market across the 2021-2024 timeframe. Driven by these unresolved empirical variations, this academic undertaking operates with a dual focus: first, to systematically evaluate how structural shifts in external accountants impact reporting lateness, and second, to dissect the specific consequences that the duration of a public accountant's tenure exerts on such delays (Prasetyo & Kuntadi, 2024).

LITERATURE REVIEW

Agency theory

Jensen & Meckling, (1976) conceptualize this framework by delineating the structural bond established between capital providers (principals) and the operational executives (agents) entrusted with running the enterprise. Given that executives generally maintain more comprehensive access to internal corporate data than the proprietors do, this structural dynamic frequently fosters information asymmetry between both actors. A protracted reporting lag is viewed as a critical indicator because it signals potential agency conflicts, including deficient monitoring mechanisms, convoluted financial disclosures, or friction between executives and external examiners. Consequently, an extended reporting timeline increases the probability that unresolved agency frictions within the firm persist without proper remediation (Rahmadhani & Anggono, 2023).

Signaling Theory

Signaling theory, originally formulated by (Spence, 1973), clarifies the specific framework through which corporate insiders (management), who hold superior access to organizational realities, transmit strategic operational data to external constituents (financial backers and creditors) to guide their capital choices amid prevailing information imbalances. The duration required to finalize independent verifications serves as a secondary indicator to the capital market; a brief evaluation timeline indicates a highly streamlined examination workflow and proactive engagement from management. Organizations operating under favorable operational environments possess a strong motivation to curtail these reporting lags as a core component of their external engagement approach (Sihaloho & Asmara, 2024).

Audit Delay

Audit delay represents the specific timeframe required by an external examiner to complete the verification of a firm's accounting disclosures. This metric is quantified by calculating the calendar days elapsing between the conclusion of the corporate financial year and the specific date the independent practitioner's opinion statement is formally finalized (Zuhru et al. 2025). The mandatory window for finalizing these verifications is governed by BAPEPAM-LK Regulation No. KEP-346/BL/2011, which designates a maximum limit of 90 days following the annual closing date of the accounting period (Annisa Nia, 2024). Punctually published financial records deliver superior informational utility

compared to delayed publications, as the data preserves its practical value for corporate statement users (Herubawa et al. 2025).

Rotasi Audit

Audit rotation involves the systematic shifting of external examiners at predetermined intervals to safeguard operational objectivity and confirm that corporate disclosures present precise and meaningful metrics (Syahputra et al., 2024). Under the historical framework of Minister of Finance Regulation No. 17/PMK.01/2008, Article 3, the operational limit for public accounting firms (KAP) was designated at 6 consecutive years, alongside a 3 year maximum threshold for individual signing partners. This regulatory baseline was later revised via Government Regulation No. 20 of 2015 (an implementing measure of Law No. 5 of 2011), which removed the structural rotation mandate for the accounting firms themselves and instead restricted the mandatory replacement solely to individual audit partners once every five fiscal periods (Febriani, 2025). Overly protracted professional engagements jeopardize the neutral posture of practitioners, increasing the vulnerability of overlooking earnings management behaviors. Conversely, introducing new external examiners injects an updated analytical viewpoint that protects the dependability of accounting data and the broader caliber of the resulting evaluation outputs (Priscillia, 2020). Based on these theoretical considerations, the initial proposition is structured as follows:

H1: Audit rotation exerts a significant impact on reporting lag.

Audit Tenure

Audit tenure represents the specific chronological span during which an independent examiner provides professional services to a client, reflecting the overall duration of the corporate verification history (Saputri, 2024). A protracted professional engagement between the external accountant and the firm often cultivates an enhanced comprehension of the organization's financial realities. This depth of insight empowers practitioners to execute evaluation tasks with greater efficiency and synthesize highly precise verification statements (N. W. Febriani, 2024). Statutory mandates governing professional engagements and external rotations in Indonesia have undergone continuous shifts since the introduction of KMK No. 423/KMK.06/2002, which historically restricted individual audit partner engagement to 3 years and constrained public accounting firms (KAP) to a 5-year threshold. These regulatory parameters were subsequently modified through PMK No. 17/PMK.01/2008, which preserved the 3-year restriction for individual signing professionals while extending the institutional service limit for public accounting firms to 6 years. Most recently, the execution of Government Regulation (PP) No. 20 of 2015 dismantled the institutional engagement caps for public accounting firms entirely, instead imposing a mandatory rotation solely for signing audit partners once every 5 fiscal periods to protect practitioner autonomy and eliminate counterproductive emotional attachments between examiners and corporate management (Ageistrananda Fajar, 2024). Informed by these theoretical considerations, the corresponding proposition is advanced below:

H2: Audit tenure exerts a significant impact on reporting lag.

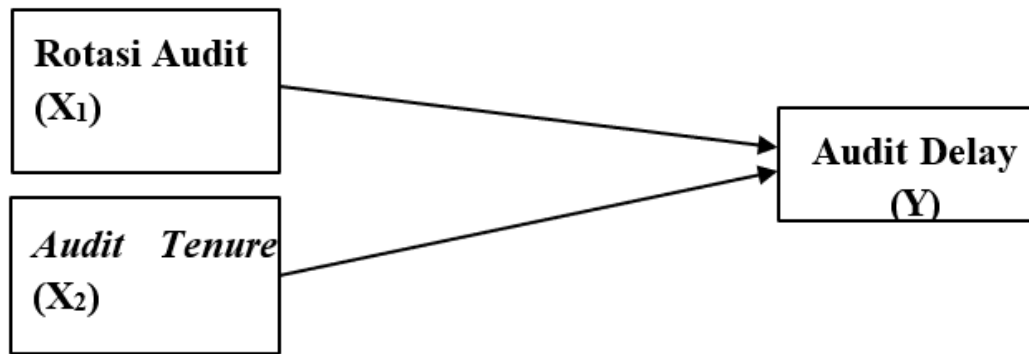


Figure 1. Research Framework

METHOD

This empirical inquiry utilizes an associative quantitative framework designed to analyze how structural shifts in external auditors alongside the span of accounting engagements impact reporting lateness across Indonesian mining enterprises from 2021 through 2024. The gathering of secondary records involved extracting audited corporate disclosures directly from the capital market's formal digital domain (www.idx.co.id) and individual investor relations web pages. Out of a comprehensive baseline containing 62 extractive corporations registered on the bourse, specific corporate units were culled via deliberate selection constraints based on three distinct benchmarks: (1) the enterprise maintained its active trading presence on the IDX uninterruptedly from 2021 through 2024; (2) comprehensive corporate financial statements were continuously published throughout the evaluation years; and (3) all required metrics regarding auditor adjustments, engagement tenure, and reporting delays were fully disclosed. Statistical computations were executed through SPSS software, embracing initial data summaries, foundational econometric diagnostics (including normality, multicollinearity, heteroscedasticity, and autocorrelation properties), ordinary least squares multivariate modeling, individual parameter evaluations (t-tests), and estimations of the explanatory capacity R^2 .

RESULT AND DISCUSSION

Deskripsi Objek Penelitian

The subjects of this research are mining companies listed on the Indonesia Stock Exchange between 2021 and 2024. Samples were determined through purposive sampling, meaning they were chosen according to specific predetermined criteria. Details of the resulting sample size are presented below:

Table 1. Criteria Sample

No	Criteria	Total
1	Population	62
2	Mining companies delisted from the IDX	(5)
3	Companies that did not issue complete financial statements and annual reports during the 2021–2024 period	(6)
Total Research Sample		51
Study Period (Years)		4
Total Observations (51 companies × 4 years)		204
Outlier data		(119)
Total Final Sample Used in the Research		85

Analisis Statistik Deskriptif

Table 2 Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
RotasiAudit	85	0	1	.11	.310
AuditTenure	85	1	4	2.44	1.107
AuditDelay	85	84	90	87.35	1.737
Valid N (listwise)	85				

Descriptive analysis outlines the characteristics of audit rotation, audit tenure, and audit delay presented in Table 2, using 85 firm-year observations of IDX-listed mining companies from 2021 to 2024. The audit rotation variable ranges from 0 to 1, showing a mean of 0.11 and a standard deviation value of 0.310. This indicates that auditor changes occurred in only 11% of cases, meaning most firms retained the same auditor. Audit tenure spans between one and four years, with a mean profile of 2.44 years and a standard deviation of 1.107, which implies that auditor-client relationships typically lasted two to three years. For audit delay, values range from 84 to 90 days, yielding a mean of 87.35 days and a standard deviation threshold of 1.737. This narrow spread confirms that audit completion times remained highly consistent across the sample.

Classical Assumption Test

Table 3. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.10087135
Most Extreme Differences	Absolute	.095
	Positive	.060
	Negative	-.095
Test Statistic		.095
Asymp. Sig. (2-tailed)		.054 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Residual distribution was evaluated through the One-Sample Kolmogorov-Smirnov method to verify normality. The analysis yielded an Asymp. Sig. (2-tailed) score of 0.054. Because this output strictly surpasses the 0.05 alpha level ($0.054 > 0.05$), the study confirms that regression residuals strictly satisfy the normal distribution requirement.

Table 4. Multicollinearity Test

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
Model		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	90.830	.345			
	RotasiAudit	-3.557	.440	-.634	.798	1.252

AuditTenure	-1.273	.123	-.811	.798	1.252
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a. Dependent Variable: AuditDelay

Multicollinearity was examined using Tolerance and Variance Inflation Factor (VIF) parameters presented in Table 4 to ensure linear independence among explanatory variables. Non-multicollinearity requires Tolerance scores above 0.10 alongside VIF readings below 10. Audit rotation and audit tenure both yielded a Tolerance of 0.798 and a VIF of 1.252. These figures successfully clear the standard cutoffs, confirming no severe inter-variable correlation and validating the inclusion of both predictors in the multiple regression framework.

Table 5. Heteroskedastisitas Test

Correlations

		RotasiAudit	AuditTenure	ABS_RES
Spearman's rho	Correlation Coefficient	1.000	-.456**	.191
	Sig. (2-tailed)	.	.000	.081
	N	85	85	85
AuditTenure	Correlation Coefficient	-.456**	1.000	.000
	Sig. (2-tailed)	.000	.	.999
	N	85	85	85
ABS_RES	Correlation Coefficient	.191	.000	1.000
	Sig. (2-tailed)	.081	.999	.
	N	85	85	85

** . Correlation is significant at the 0.01 level (2-tailed).

To evaluate heteroscedasticity, Spearman's rho correlation was performed between each predictor and the absolute residuals (ABS_RES), as presented in Table 5. Homoscedasticity is achieved when p-values exceed 0.05. The results showed significance levels of 0.081 for audit rotation and 0.999 for audit tenure. Since both metrics surpass 0.05, no significant correlation exists with the absolute residuals, confirming that the homoscedasticity assumption is met.

Table 6. Autokorelasi Test

Model Summary^b

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.773 ^a	.598	.588	1.114	1.772

a. Predictors: (Constant), AuditTenure, RotasiAudit

b. Dependent Variable: AuditDelay

Autocorrelation was assessed using the Durbin-Watson (DW) statistic, as presented in Table 6, to detect potential residual dependencies across observations. Regression models typically indicate no autocorrelation when DW metrics hover near 2 or remain bounded between 1.5 and 2.5. The analysis produced a DW score of 1.772. Because this result lies well within the expected bounds, the model shows no evidence of autocorrelation, satisfying the assumption for linear regression testing

Multiple Linear Regression Analysis

Table 7. Multiple Linear Regression Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	90.830	.345	
	RotasiAudit	-3.557	.440	-.634
	AuditTenure	-1.273	.123	-.811

a. Dependent Variable: AuditDelay

Multiple linear regression analysis was conducted, as presented in Table 7, to measure how audit rotation and audit tenure affect audit delay. Based on the coefficients, the empirical model is formulated as follows:

$$\text{Audit Delay} = 90.830 - 3.557(\text{Audit Rotation}) - 1.273(\text{Audit Tenure})$$

The baseline constant of 90.830 represents the expected audit delay (in days) when no rotation occurs and tenure remains zero. The coefficient for audit rotation (-3.557) indicates that mandatory or voluntary auditor changes shorten reporting lags by roughly 3.557 days, assuming fixed tenure levels. Similarly, the negative audit tenure coefficient (-1.273) demonstrates that each additional year of continuous auditor engagement reduces audit delay by 1.273 days. These inverse relationships imply that both auditor rotation and longer client familiarity streamline the audit workflow, thereby enhancing reporting timeliness.

Hypothesis Test

Tabel 8. t-Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	90.830	.345	263.416	.000
	RotasiAudit	-3.557	.440	-8.092	.000
	AuditTenure	-1.273	.123	-10.358	.000

a. Dependent Variable: AuditDelay

Hypothesis testing evaluated the partial influence of each independent variable on audit delay based on the t-statistic results presented in Table 8:

The Effect of Audit Rotation on Audit Delay

The empirical result for audit rotation yielded $t = -8.092$ with a p-value of 0.000. Because this significance value falls below the 0.05 threshold ($0.000 < 0.05$), H_1 is accepted. The negative slope

coefficient (-3.557) confirms that auditor rotation significantly accelerates reporting timelines, shortening the overall audit delay by approximately 3.557 days compared to non-rotating firms.

The Effect of Audit Tenure on Audit Delay

Similarly, audit tenure produced $t = -10.358$ alongside a p -value of 0.000 ($p < 0.05$), thereby confirming H_2 . The negative coefficient (-1.273) demonstrates that each additional year of auditor-client relationship significantly reduces audit delay by 1.273 days, pointing to improved audit efficiency over extended engagements.

Table 9. Coefficient of Determination

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.773 ^a	.598	.588	1.114	1.772
a. Predictors: (Constant), AuditTenure, RotasiAudit					
b. Dependent Variable: AuditDelay					

The coefficient of determination (R^2), as presented in Table 9, reflects the explanatory power of the model regarding variance in the response variable. The regression model achieved an R^2 of 0.598 (Adjusted $R^2 = 0.588$). This confirms that audit rotation and audit tenure jointly explain 59.8% of the changes in audit delay. The unobserved 40.2% is influenced by exogenous determinants omitted from this study, including firm scale, earnings performance, leverage ratios, operational complexity, and audit firm quality.

DISCUSSION

The Effect of Audit Rotation on Audit Delay

Empirical evidence proves that audit rotation significantly reduces audit delay. This outcome supports (Prasetyo & Kuntadi, 2024), who observed a similar pattern regarding auditor switching and publication timelines. These results indicate that mandatory or voluntary auditor transitions do not inherently prolong the audit process. Although incoming external auditors face a learning curve regarding client operations, structured handovers between management and the public accounting firm ensure seamless operational continuity. Furthermore, newly appointed auditors are strongly motivated to demonstrate independence, audit quality, and professional rigor, thereby maintaining strict adherence to reporting schedules.

The Effect of Audit Tenure on Audit Delay

Similarly, audit tenure demonstrates a significant negative impact on audit delay, mirroring the conclusions of (Indreswari & NR, 2023). This alignment highlights client-specific experience as a vital determinant of financial reporting velocity. Extended engagements enable auditors to build deep operational familiarity, identify high-risk transaction cycles efficiently, and execute tailored audit procedures without unnecessary delays. Conversely, initial engagements require substantial time for preliminary risk assessments, naturally extending the time needed to finalize audit reports.

CONCLUSION

This study confirms that audit rotation significantly reduces audit delay, with rotating firms completing financial reporting faster than non-rotating counterparts. Well-coordinated rotation mechanisms preserve auditor independence while actively streamlining the completion timeline. Likewise, audit tenure exhibits a significant inverse relationship with reporting lags; extended engagement periods allow public accounting firms to leverage cumulative client knowledge, thereby enhancing operational efficiency and accelerating overall financial statement finalization.

ACKNOWLEDGMENT

Practically, mining firms should strategically schedule auditor transitions and foster seamless coordination to prevent operational friction during reporting cycles. Simultaneously, public accounting firms must maintain independence while continuously sharpening industry-specific knowledge to ensure punctual filing, ultimately strengthening market transparency and investor trust.

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