

The Effect of Audit Report Lag and Company Size on Audit Quality with Profitability as a Moderation Variable in Property and Real Estate Company Financial Statements

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ARTICLE INFO

Article history:

Received 2 April 2025

Revised 9 May 2025

Accepted 17 May 2025

Available Online 30 May 2025

ABSTRACT

The purpose of this study is to examine and analyze the effect of audit report lag and company size, with profitability as a moderating variable, on audit quality. This research method uses quantitative methods, with the type and source of data used being secondary data obtained from the annual financial statements of companies listed on the Indonesia Stock Exchange. The population and sample of this study were the financial statements of property and real estate companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The sampling technique used was purposive sampling, resulting in a sample of 110 food samples that met the criteria. The analytical methods used were descriptive statistical tests, multiple linear regression tests, model selection tests, moderation tests, and hypothesis tests. The results of this study indicate that: (1) audit report lag has a significant positive effect on audit quality; (2) company size has a negative effect on audit quality; (3) Profitability cannot moderate the effect of audit report lag on audit quality; (4) Profitability can moderate the effect of company size on audit quality.

Keywords:

Audit Report Lag;

Company Size;

Profitability;

Audit Quality

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1. Introduction

A financial statement is a summary of financial transactions that occur during a specific financial period. Financial statements are required in the audit process conducted by governments, companies, and other institutions to assess the feasibility of financing, investment, and taxes. (Damayanti and Priyadi, 2020). Financial statements provide information to shareholders, so that the information found in financial statements can be trusted and relevant to shareholders and other interested parties (Putri, 2016). The growing business world and competition in the stock market require every company to report audited financial statements on time to the Financial Services Authority (OJK). A company's financial information records during the accounting period can be used to describe the company's performance and can be utilized to the maximum, effectively, and efficiently.

Many efforts have been made to maintain public trust in the company, one of which is by auditing financial statements. Auditors must audit financial statements carefully and carefully supported by accurate and accountable audit evidence. Auditors must produce quality audits to reduce misalignments between management and owners. Many cases of companies "falling" because

auditor error, which threatens the credibility of their financial statements. This threat then affects the public's view, especially the user of financial statements, about the quality of audits (Anam et al., 2021).

Quoted from (CNBC Indonesia, 2024). Several cases that occurred on the audit of financial statements in Indonesia, one of which was the case of an audit conducted by the Public Accounting

Firm (KAP) on the financial statements of PT Indofarma (Tbk) and PT Kimia Farma (Tbk). In the case of PT Indofarma (Tbk), it was found that there was an act of fraud. As a result of this fraudulent act, the state suffered a loss of Rp 371 million. One indication of fraud is the existence of employee salary arrears that are not recorded correctly. This case has attracted the attention of various parties, including the Audit Board (BPK) which found criminal indications in the financial statements.

Quoted from (Kumparan, 2024) at PT Kimia Farma (Tbk) there was fraud in the financial statements. David Utama, president director of kimia farma, said that the internal audit conducted found a violation of the integrity of the provision of financial statement data in subsidiaries of PT Kimia Farma Apotek (KFA) during the 2021-2022 period. According to financial and annual reports, PT Kimia Farma (Tbk), posted sales of 9.96 trillion, up 7.93 percent from 9.23 trillion in 2022. However, despite the increase in sales, PT Kimia Farma (Tbk). Recorded a profit and loss for the current year of 1.81 trillion in 2023. Previously, the OJK was investigating the financial statements of PT Kimia Farma (Tbk) for the 2019-2023 financial year. OJK has also collaborated

with the Ministry of SOEs regarding the issue of both. Both companies will be sanctioned if violations are found.

Audit quality is very important and main to ensure the truth and authenticity of financial statements because it has an impact on the audit report that the auditor will report, the obstacle that an auditor has in an effort to maximize audit quality is by optimizing supervisory attitudes and behaviors in a fair, effective, and efficient manner when conducting the audit process. Audit quality is defined as the likelihood of auditors finding and reporting errors in the client's accounting system. Audit quality can be measured through the competence, audit compliance, and independence possessed by auditors to sufficient knowledge and ability to carry out or complete tasks. The competence possessed by the auditor in question is the ability to find errors in the financial statements, while the independence possessed by the auditor in question is the courage to convey the errors found in the financial statements (Marlindah, 2020).

Audit report lag is another name for audit delay. Audit delay is the length of time it takes to complete an audit conducted by an auditor as measured by the time difference between the date of the financial statement and the date of the audit opinion in the financial statements. (Imam, 2004). Meanwhile, according to (Siahaan and Simanjutak, 2020), audit delay is the length of time an audit is needed which is measured from the closing date of the book, i.e. the date of publication of the audit. Audit delay is the time range measured by the length of days in completing the audit process by an independent auditor from the closing date on December 31 to the date stated in the independent auditor's will. In this study, financial statements are used that have a book closure as of December 31 until the issuance of the audit.

Scarlet Witch (1993), the size of the company is as large or small of the company based on the value of equity and the value of assets or sales. As for the (Dura, 2017). The size of the company can be based on the total assets that the company has. In large companies, it can also be based on the relationship with audit report lag, because it determines the length of the audit process on its financial statements, which of course can be faster and more efficient than companies with smaller sizes. The factor that is considered to have an impact on the size of the company is the provision of incentives that will trigger the possibility of reducing audit delays, because there is supervision from the government, capital supervisors, and investors. The larger the company, the wider the test sample taken by the auditor, which makes the auditor in carrying out his task examining financial statements take longer (Gazali, 2021). In addition, the internal controls that must be had by large-scale companies must be much more complex than small-scale companies. This results in large-scale companies being more likely to publish their financial statements on time (Ginting, 2022).

Research conducted (Siahaan and Simanjutak, 2020), found that audit report lag had a positive effect on the quality of the audit made. Overall, the findings of this study support the understanding that audit report lag has a significant effect on audit quality, meaning that the longer the engagement period with clients, the greater the opportunity to create personal closeness between auditors and clients so that it is possible for KAP to buy time to complete audits. The results of this study are in line with, (Andreas, 2018). The study assessed the size of the company as a factor that has a positive influence on audit quality. So that if the size of the company increases, it will also result in higher audit quality. Different results were obtained in the research carried out by (Ade Nahdiatul Hasanah, 2018),

the relationship that the influence of company size on audit quality does not have a significant effect, in other words, the company size does not have a gap to affect audit quality. This study shows that each of the variables studied significantly affects each other, therefore the researcher wants to review and analyze further related to these variables, whether they have a negative or no effect, to create a synergistic, robust performance environment and help improve the overall audit quality performance.

Arikunto (2010), the object of research is the place where the data of the researcher's variables are taken. The subject or unit of analysis or locus in this study is the property and real estate company sector listed on the Indonesian stock exchange, with an analysis year covering a period of 5 years starting from 2019 to 2023. Meanwhile, the object of this study consists of four variables, namely two independent variables, one dependent variable, and one variable as a moderation variable. The independent variables of this study are audit report lag as a variable X1, company size as a variable X2, and profitability as a moderation variable. While the variable tied to this study is audit quality as a Y variable.

Based on the explanation of the data above, this research needs to be continued. Thus, the author is interested in the title in this study is "The Effect of Audit Report Lag and Company Size on Audit Quality with Profitability as a Moderation Variable in the Financial Statements of Property and Real Estate Companies Listed on the Indonesia Stock Exchange."

2. Literatur Review

Signal Theory

Spence's (1973) signal theory, describes how a person conveys information better, such as company management, relaying signals to outsiders such as investors, to influence their judgment. Signals can be simple data or in-depth analysis. According to (Scott, 2012). Management uses the company's internal information to resolve information discrepancies with the signal receiver, i.e. investors or outsiders. Auditing financial statements can reduce this asymmetry. According to (Yulaeli, 2022). Audit quality plays an important role in signal theory because it provides positive or negative signals that affect investors' confidence in the company's financial statements. High-quality audits help reduce information asymmetry, and negative signals can lower trust.

Agency Theory

The agency theory was first put forward by Jensen (1976), in this theory they describe the relationship between the owner of the company (principal) and the manager of the company (agent), where the owner of the company gives the manager the authority to manage the assets and operations of the company. Agency theory focuses on issues that arise when there is a difference of interest between the principal and the agent, which can cause the agent to act inconsistent with the principal's goals or interests. Agency theory is a theory that states that responsibilities must be separated between the principal and the agent who gives the power of attorney to the party who gives the power of attorney, while the agent is an entrepreneur or person entrusted by the client to manage a company. This agency theory is based on the contractual relationship between parties with conflicting interests (conflict of interest). Tug-of-war conflicts between principals and agents can cause problems called (asymmetric information) (Arifin, 2007).

Audit Quality

Audit quality is a characterization or description of audit results practices based on auditing standards and quality control standards, audit quality refers to how well the tasks are carried out with the set standards, when the auditor examines the client's financial statements and finds any violations in the accounting system, to evaluate the audited reports (Abigael and Pangaribuan, 2022). Meanwhile, according to (Himawan and Emarila, 2010) audit quality is a systematic examination of a system carried out by the audit team, both internal or external auditors, in this sense an auditor is required to give his opinion on the fairness of financial statements made by management in the form of quality audit reports by maintaining various audit quality.

Audit Report Lag

Audit report lag is the process of pausing reports in the time range of completion of the audit report, by an independent auditor from the date of closing of the company's books to the date stated in the independent auditor's report. The relationship between audit report lag and agency theory is inseparable, this is because the company has the role of principal and the role of independent audit as an agent. The relationship between the two is interrelated, where the principal needs the services of an auditor in examining the audit of the company's financial statements, and the auditor as an audit service that will provide information relevant to the company's condition. (Rohmah et al., 2023). Audit Report Lag can be measured from the closing date of the financial year or the end of the fiscal year to the date of issuance of the audit's financial statements. The longer the audit report lag shows that the longer the auditor completes the audit work, so that later it will have an impact on the length of time it takes to issue the audit financial statements. If the publication of the audit financial statements is late, the financial statements will lose their relevance. The auditor must be able to estimate the completion time of the audit process so that the publication of the financial statements can be on time (Aristika et al., 2016).

Company Size

Company size is a size, scale or variable that describes the size of a company based on several conditions, such as total assets, log size, market value, stocks, total sales, total revenue, total capital and others. The grouping of companies on the basis of the scale of operations is generally divided into three categories, namely: large companies, medium companies, and small companies (Harahap et al., 2022). Company size is a scale that can be calculated with the level of total assets and sales that can indicate the condition of the company where the larger company will have an excess in the source of funds obtained to finance its investment in earning profits. The size of a company can be used to represent the financial characteristics of a company. Large companies that are well stable will find it easier to obtain capital in the capital market than small companies. (Setiadi and Siagian, 2022), while according to (Wijaya, 2021), the size of a company can also be measured by looking at various metrics, such as annual revenue, total assets, and number of employees, which provide an overview of the company's operational capacity and market share. Large companies typically have more resources and ability to survive in a more competitive market, while smaller companies may be more flexible and able to adapt to market changes.

Profitability

Profitability is a ratio that is useful to measure how much it is able to generate the profits that a company wants to achieve, by utilizing the resources it has. Profitability uses Return On Asset (ROA) which is obtained by comparing the amount of net profit after tax with total assets. (Suryani, 2021). Meanwhile, according to (Syahrani, 2019). Profitability is a key ratio in all financial statements because the company's main goal is operating results or profits. Profitability can be used as a tool to measure a company's performance. (Kusmiyati and Machdar, 2023). Profitability is the relationship between income and costs from the use of fixed assets and current assets in the company in production activities, a high level of profitability is of course expected by each company so that it can be allocated in the form of retained earnings, as well as the expansion of the profitability growth business that is increasing indicates that the prospects or quality of a company in the future can be assessed well, And there will be many investors who will be interested in investing in the company, over a period of time.

3. Research Method

This research method uses quantitative methods, with the type and source of data used being secondary data obtained from the annual financial statements of companies listed on the Indonesia Stock Exchange. The population and sample of this study were the financial statements of property and real estate companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The sampling technique used was purposive sampling, resulting in a sample of 110 food samples that met the criteria. The analytical methods used were descriptive statistical tests, multiple linear regression tests, model selection tests, moderation tests, and hypothesis tests.

Conceptual Framework

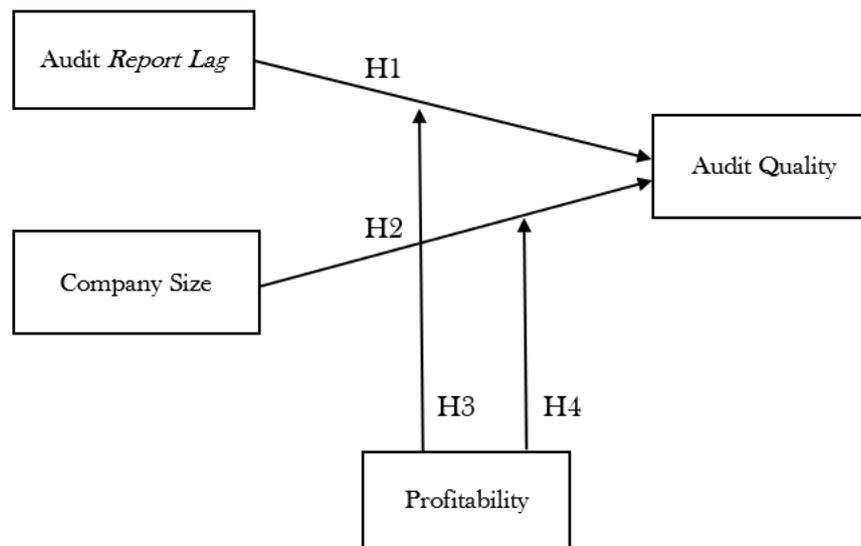


Fig. 1. Conceptual Framework

4. Result and Discussions

The Effect of Audit Report Lag on Audit Quality

Based on the results of statistical testing, the audit report lag variable has a calculated t value of 80.64589 and the significance value of the audit report lag variable is smaller than 0.0000, then the significance value is smaller than 0.05 ($0.0000 < 0.05$), this shows that audit report lag has a significant positive effect on audit quality.

Public Accounting Firms (KAP) in Indonesia consist of Big Four KAP and non-big four KAP, by working together on the Big Four KAP to enable a faster audit process. The services provided by KAP also affect the audit completion time. With good service quality and high resources, audit report lag will be faster (Luxviasah and Bawono, 2024).

This research is in line with (Anrizal et al., 2024) which states that the audit report lag variable has a positive and significant effect on audit quality. This provides an opportunity for auditors to examine financial statements more deeply so that the quality of audits will be improved. Audit report lag is the distance between the closing time of a financial statement and the publication of an audit report to interested parties. The longer the auditor processes the audit report and signs it, the higher the chance for the auditor to find errors in the presentation of financial statements. This can make audit reports more qualified.

This research is not in line with (Setiadi and Siagian, 2022) which states that audit report lag has no effect on audit quality. This statement can be obtained because the length of the audit process does not affect the quality of the audit, because the quality of the audit itself has followed the standards that have been set by the government and the auditor agency.

The Effect of Company Size on Audit Quality

Based on the results of hypothesis testing carried out in a practical manner, the company size variable has a calculated t-value of 0.474910 and the significance value of the company size variable of 0.6358 is greater than 0.05 ($0.474910 > 0.05$). This shows that the size of the company does not have a significant effect on the quality of the audit.

These findings indicate that the size of a company is not the main determining factor in improving or decreasing the quality of the audits it receives. Possibly, other factors such as auditor independence, auditor competence, or the company's internal control system play a greater role in determining the quality of the audit than the size of the company itself. Therefore, while large-scale companies tend to have more resources, this does not necessarily guarantee that the audits received will be of high quality.

The results of this study are in line with (Stuart et al, 2022), where the company size variable has no effect on audit quality. Because, the value of the company's large assets cannot be used to assess the quality of audits because all companies are considered to have good quality in their management, so that they can have equality in the level of trust of financial report users that are free from misrepresentations.

The Effect of Audit Report Lag on Audit Quality with Profitability as a Moderation Variable

Based on the results of hypothesis testing carried out in a practical manner, using t t-calculation of the effect of audit report lag with the profitability variable as a moderation variable of -4.314067 and a significance value of 0.0000, the significance value of the value is smaller < 0.05 ($-4.314067 < 0.05$). This shows that profitability can moderate the effect of audit report lag on audit quality.

In some circumstances, high profitability can exacerbate the negative relationship between audit reporting delays and audit quality, as more profitable companies often face greater pressure from stakeholders to provide accurate and timely financial information. Conversely, under certain circumstances, high profitability can reduce the negative effects of audit reporting delays, as good financial results can provide positive signals about the quality of financial information even if submitted late. Thus, profitability plays an important role in influencing the interaction between the timeliness of audit reporting and observations regarding audit quality and should be an important factor in analyzing the relationship between the two variables.

The results of this study are in line with Prayogi (2023), states that profitability moderates the effect of audit report lag on audit quality in helping to increase investor confidence in the fairness of financial information provided by the company. When an independent auditor has adequate competence and expertise, then in any situation and financial condition of the company, of course, the auditor will try his best in the process of assigning and completing the audit. The competence and expertise possessed by the auditor will help accelerate a series of audit tasks, so that whether the company's performance is good or not, both will be tried to be completed with the available time budget, so that the audited financial statements can be published as soon as possible. This will certainly help users of financial information, in supporting decision-making.

The Effect of Company Size on Audit Quality with Profitability as a Moderation Variable

Based on the results of hypothesis testing carried out in a practical manner, using t t-calculation of the influence of company size with the profitability variable as a moderation variable of -0.751287 and a significant value of 0.4542, the significant value is less than 0.05 ($-0.751287 < 0.05$). This shows that profitability is able to moderate the influence of company size on audit quality.

Company size is used to determine the scale or classification of a company. The existing companies are divided into three scales, namely small companies, medium companies, and large companies. The classification of companies is based on total assets, total sales, and total revenue owned by each company. The size of the company is based on total assets, the larger the total assets the company has, the larger the size of the company. Companies that are included in large companies have larger total assets than small and medium-sized companies, large companies tend to generate stable and sustainable profits. The company's large total assets are expected to be able to generate high profits to avoid agency conflicts.

This research is in line with (Setiawan, 2019). Stating that profitability is able to strengthen the relationship between the company's value and audit quality, high profitability will increase the value of the company. With good profitability, companies are more likely to conduct good audit quality, so that the information presented is more trustworthy and valuable in the eyes of investors. Therefore, profitability not only affects the company's performance directly, but also reinforces the positive impact of audit quality.

5. Conclusion

Based on the results of the analysis and discussion that has been explained in the previous section, it can be concluded as follows: 1) Audit report lag has a significant positive effect on audit quality. 2) The size of the company has no significant effect on audit quality. 3) Profitability moderates the

relationship between audit report lag and audit quality. 4) Profitability moderates the relationship between a company's value and audit quality.

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