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

Afify, H. A. E. (2009). Determinants of audit report lag: does implementing corporate governance have any impact? Empirical evidence from Egypt. *Journal of Applied Accounting Research*, *10*(1), 56–86.

Al-Ajmi, J. (2008). Audit and reporting delays: evidence from an emerging market. *Advances in Accounting, Incorporating Advances in International Accounting*, *24*, 217–226.

Ali, S. & Aulia, M. R. P. (2015). Audit firm size, auditor industry specialization and audit quality: an empirical study of Indonesian state-owned enterprises. *Research Journal of Finance and Accounting*, *6*(22), 1–14.

Alkhatib, K. & Marjib, Q. (2012). Audit reports timeliness: empirical evidence from Jordan. *Social and Behavioral Sciences*, *62*, 1342–1349.

Apadore, K. & Noor, M. (2013). Determinants of audit report lag and corporate governance in Malaysia. *International Journal of Business and Management*, *8*(15), 151–163.

Bauwhede, H. V., Willekens, M. & Gaeremynck, A. (2003). Audit firm size, public ownership, and firms' discretionary accruals management. *The International Journal of Accounting*, *38*(1), 1–22.

Caneghem, T. V. (2004). The impact of audit quality on earnings rounding-up behaviour: some UK evidence. *European Accounting Review*, *13*(4), 771–786.

Carcello, J. V. & Nagy, A. L. (2004). Client size, auditor specialization and fraudulent financial reporting. *Managerial Auditing Journal*, *19*(5), 651–668.

Carslaw, C. & Kaplan, S. E. (1991). An examination of audit delay: further evidence from New Zealand. *Accounting and Business Research*, *22*(85), 21–32.

Chambers, A. & Penman, S. (1984). Timeliness of reporting and the stock price reaction to earnings announcements. *Journal of Accounting Research*, *22*(1), 21–47.

Chan, P., Ezzamel, M. & Gwilliam, D. (1993b). Determinants of audit fees for quoted UK companies. *Journal of Business Finance & Accounting*, *20*(6), 765–786.

Chen, K. Y., Lin, K. & Zhou, J. (2005). Audit quality and earnings management for Taiwan IPO firms. *Managerial Auditing Journal*, *20*(1), 86–104.

Chow, C. W. (1982). The demand for external auditing: size, debt, and ownership influences. *The Accounting Review*, *57*(2), 272–291.

Chung, R., Firth, M. & Kim, J. B. (2005). Earnings management, surplus free cash flow, and external monitoring. *Journal of Business Research*, *58*(6), 766–776.

Claessens, S., Djankov, S. & Lang, L. H. P. (2000). The separation of ownership and control in East Asian corporations. *Journal of Financial Economics*, *58*, 81–112.

Cohen, S. & Leventis, S. (2013). Effects on municipal, auditing and political factors on audit delay. *Accounting Forum*, *37*(1), 40–53.

Craig, R. & Diga, J. G. (1998). Corporate accounting disclosure in ASEAN. *Journal of International Financial Management and Accounting*, *9*(3), 246–274.

Craswell, A. T., Francis, J. R. & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, *20*(3), 297–322.

DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, *3*(3), 183–199.

Ferguson, A., Francis, J. R. & Stokes, D. J. (2003). The effects of firm-wide and office-level industry expertise on audit pricing. *The Accounting Review*, *78*(2), 429–447.

Field, L. C. & Walkins, M. (1991). The information content of withdrawn audit qualifications: new evidence on the value of 'subject to' opinion. *Auditing: A Journal of Practice & Theory*, *10*(2), 62–69.

Gilling, D. M. (1977). Timeliness in corporate reporting: some further comment. *Accounting and Business Research*, *8*(29), 34–36.

Gomez, E. T. & Jomo, K. S. (1997). *Malaysia's Political Economy: Politics, Patronage and Profits*, *1st ed*. Cambridge. Cambridge University Press.

Gore, P., Pope, P. & Singh, A. (2001). Non-audit services, auditor independence and earnings management. In *Working Paper*. Lancaster. Lancaster University Management School.

Gul, F. A. (2006). Auditors' response to political connections and cronyism in Malaysia. *Journal of Accounting Research*, *44*(5), 931–963.

Gul, F. A., Fung, S. Y. K. & Jaggi, B. (2009). Earnings quality: some evidence on the role of auditor tenure and auditors' industry expertise. *Journal of Accounting and Economics*, *47*(3), 265–287.

Habib, A. (2011). Audit firm industry specialization and audit outcome: insights from academic literature. *Research in Accounting Regulation*, *23*, 114–129.

Habib, A & Bhuiyan, M. B. U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing & Taxation*, *20*(1), 32–44.

Hackston, D. & Milne, M. J. (1996). Some determinants of social and environmental disclosures in New Zealand companies. *Accounting, Auditing & Accountability Journal*, *9*(1), 77–108.

Hassan, Y. M. (2016). Determinants of audit report lag: evidence from Palestine. *Journal of Accounting in Emerging Economies*, *6*(1), 13–32.

Jaggi, B. & Tsui, J. S. L. (1999). Determinants of audit report lag: further evidence from Hong Kong. *Accounting and Business Research*, *30*(1), 17–28.

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.

Khasharmeh, H. A. & Aljifri, K. (2010). The timeliness of annual reports in Bahrain and the United Arab Emirates: an empirical comparative study. *The International Journal of Business and Finance Research*, *4*(1), 51–71.

Krishnan, G. V. (2003b). Does big 6 auditor industry expertise constrain earnings management?. *Accounting Horizons*, *17*, *Supplement*, 1–16.

Lee, H. Y., Mande, V. & Son, M. (2009). Do lengthy auditor tenure and the provision of non-audit services by the external auditor reduce audit report lags?. *International Journal of Auditing*, *13*(2), 87–104.

Leventis, S., Weetman, P. & Caramis, C. (2005). Determinants of audit report lag: some evidence from the Athens Stock Exchange. *International Journal of Auditing*, *9*(1), 45–58.

Lys, T. & Watts, R. L. (1994). Lawsuits against auditors. *Journal of Accounting Research*, *32*, *Supplement*, 65–93.

McMeeking, K. P., Peasnell, K. V. & Pope, P. F. (2006). The determinants of the UK Big firm premium. *Accounting and Business Research*, *36*(3), 207–231.

Maijoor, S. J. & Vanstraelen, A. (2006). Earnings management within Europe: the effects of member state audit environment, audit firm quality and international capital markets. *Accounting and Business Research*, *36*(1), 33–52.

Mande, V. & Son, M. (2011). Do audit delays affect client retention?. *Managerial Auditing Journal*, *26*(1), 32–50.

Ng, P. H. & Tai, Y. K. (1994). An empirical examination of the determinants of audit delay in Hong Kong. *British Accounting Review*, *26*(1), 43–59.

Owhoso, V. E., Messier, W. F. & Lynch, J. G. (2002). Error detection by industry-specialized teams during sequential audit review. *Journal of Accounting Research*, *40*(3), 883–900.

Owunsu, A. & Leventis, S. (2006). Timeliness of corporate financial reporting in Greece. *European Accounting Review*, *15*(2), 273–287.

Owusu-Ansah, S. (2000). Timeliness of corporate financial reporting in emerging capital markets: empirical evidence from Zimbabwe Stock Exchange. *Accounting and Business Research*, *30*(3), 241–254.

Palmrose, Z. V. (1986a). Audit fees and auditor size: further evidence. *Journal of Accounting Research*, *24*(1), 97–110.

Palmrose, Z. V. (1986b). The effect of nonaudit services on the pricing of audit services: further evidence. *Journal of Accounting Research*, *24*(2), 405–411.

Purwanto. (2015). Tunneling pinjaman berelasi: studi empiris pada perusahaan dalam kelompok bisnis terdaftar di Bursa Efek Indonesia. In *Disertasi Program Doktor*. Yogyakarta. Universitas Islam Indonesia.

Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: an application of stakeholder theory. *Accounting, Organizations and Society*, *17*(6), 595–612.

Rusmin, R., Evans, J. (2017). Audit quality and audit report lag: case of Indonesian listed companies. *Asian Review of Accounting*, *25*(2), 191–210. https://doi.org/10.1108/ARA-06-2015-0062

Schwartz, K. B. & Soo, B. S. (1996). The association between auditor changes and reporting lag. *Contemporary Accounting Research*, *13*(1), 353–370.

Sengupta, P. (2004). Disclosure timing: determinants of quarterly earnings release dates. *Journal of Accounting and Public Policy*, *23*(6), 457–482.

Simunic, D. (1980). The pricing of audit services: theory and evidence. *Journal of Accounting Research*, *18*, 161–190.

Solomon, I., Shields, M. D. & Whittington, O. R. (1999). What do industry-specialist auditors know?. *Journal of Accounting Research*, *37*(1), 191–208.

Tanyi, P., Raghunandan, K. & Barua, A. (2010). Audit report lags after voluntary and involuntary auditor changes. *Accounting Horizons*. *24*(4), 671–688.

Wan-Hussin, W. N. & Bamahros, H. M. (2013). Do investment in and the sourcing arrangement of the internal audit function affect audit delay?. *Journal of Contemporary Accounting & Economics*, *9*, 19–32.

SEMARANG
FEB UNDIP