

DAFTAR PUSTAKA

- Afify, H.A.E., 2009. "Determinant of audit report lag does implementing corporate governance have any impact? Empirical evidence from Egypt", *Journal of Applied Accounting Research*, 10(1): 56-86.
- Ahmad, Raja R.A. dan K.A. Kamarudin. 2003. "Audit Delay and The Timeliness of Corporate Reporting: Malaysian Evidence", *Working Paper*, MARA University of Technology, Shah Alam.
- Ashton, R.H., P.R. Gaul and J.D. Newton. 1989. "Audit Delay and The Timeliness of Reporting", *Contemporary Accounting Research*, 25(2): 657-673.
- Anggraini, Tifani Vota. 2010. Pengaruh Karakteristik Komite Audit Terhadap *Financial Distress*. Skripsi Fakultas Ekonomika dan Bisnis Undip.
- Bamber, E.M., L.S. Bamber, dan M.P. Schoderbek. 1993. "Audit Structure and Other Determinant of Audit Report Lag: An Empirical Analysis", *Auditing: A Journal of Practice and Theory*, 12(1): 1-23.
- Darwin. 2012. Analisis Perbedaan Kualita Audit KAP Big Four dan KAP Second Tier Dinilai dari Independensi Auditor, Manajemen Laba, dan Nilai Relevansi Laba. Skripsi Universitas Indonesia.
- Dyer, J.D. dan A.J. McHugh. 1975. "The Timeliness of The Australian Annual Report". *Journal of Accounting Research*. Autumn, pp: 204-219.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Semarang: BP Universitas Diponegoro.
- Givoly, D. and D. Palmon. 1982. "Timeliness of annual earnings announcements: some empirical evidence", *The Accounting Review*, 57(3): 485-508.
- Hashim, Umami Junaida dan Rashidah Binti Abdul Rahman. 2011. "Audit Report Lag and The Effectiveness of Audit Committee Among Malaysian Listed Companies", *Internasional Bulletin of Bussiness Administration* ISSN: 1451-243X Issue 10 (2011) © Euro Journals, Inc. 2011 <http://www.eurojournals.com>.
- Hendriksen, Eldon S. dan Michael F. Van Breda. 2001. *Accounting Theory*. Singapore: McGraw-Hill Book Co.
- Ikatan Akuntan Indonesia. 2009. *Pernyataan Standar Akuntansi Keuangan* No. 1 (revisi 2009) tentang Penyajian Laporan Keuangan.
- Ikatan Komite Audit Indonesia. 2008. "Executive Summary Forum Komite Audit 14", <http://zulfikarnashrullah.wordpress.com/2008/05/28/>. Diakses pada tanggal 5 Januari 2014.

- Jensen, Michael C. dan William H. Meckling. 1976. "Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure", *Journal of Financial Economics*, V.3 No.4, pp: 305-360.
- Kieso, Donald E., Jerry J. Weygandt, Terry D. Warfield. 2008. *Akuntansi Intermediate Jilid 1*. Jakarta: Erlangga.
- Mulyadi. 2009. *Auditing*. Jakarta: Salemba Empat.
- Ng., P.P.H., B.Y.K. Tai. 1994. "An Empirical Investigation of The Determinant of Audit Delay in Hongkong", *British Accounting Review*, (26), pp: 43-59.
- Nor, Mohamad Naimi, Rohani Shafie, dan Wan Nordin Wan-Hussin. 2010. "Corporate Governance and Audit Report Lag in Malaysia", *Asian Academy of Management Journal of Accounting and Finance*, Vol.6 No.2, 57-84.
- Owusu-Ansah, S. dan S. Leventis. 2006. "Timeliness of Corporate Annual Financial Reporting Greece", *European Accounting Review*, 15(2): 273-287.
- Pamudji, Sugeng dan Aprillya Trihartati. 2010. "Pengaruh Independensi dan Efektivitas Komite Audit terhadap manajemen laba", *Jurnal Dinamika Akuntansi*, vol 2 No. 1, pp: 21-29.
- Parwati, Lina Anggraeni dan Yohanes Suhardjo. 2009. Faktor-faktor yang Mempengaruhi Audit Report Lag (ARL). *SOLUSI*, Vol.8 No.3, Juli 2009: 29-42.
- Peraturan Bapepam Nomor IX.I.5. Tahun 2004 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Peraturan Bapepam Nomor X.K.2. Tahun 2011 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik.
- Peraturan Bapepam Nomor X.K.6. Tahun 2004 tentang Penyampaian Laporan Keuangan Berkala Emiten atau Perusahaan Publik.
- Rachmawati, Sistya. 2008. Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap *Audit Delay* dan *Timeliness*. Skripsi Universitas Indonesia.
- Rahmat, M.M., T.M. Iskandar dan N.M. Saleh. 2009. "Audit Committee characteristics in financially distressed and non-distressed company", *Managerial Auditing Journal*, 24(7): 624-638.
- Shukeri, Siti Norwahida dan Md. Aminul Islam. 2012. "The Determinant of Audit Timeliness: Evidence From Malaysia", *Journal of Applied Sciences Research*, 8(7): 3314-3322.

- Soetedjo, Soegeng. 2006. "Faktor-Faktor yang Mempengaruhi *Audit Report Lag (ARL)*", *Ventura: Jurnal Ekonomi Bisnis dan Akuntansi* Vol. 9 No. 2, Page: 77-92.
- Soltani, B. 2002. "Timeliness of Corporate Governance and Audit Reports: Some Empirical Evidence in The French Context", *The Internasional Journal of Accounting*, 37: 215-246.
- Uma Sekaran. 2006. *Metodologi Penelitian untuk Bisnis*, Edisi 4, Buku 2. Jakarta: Salemba Empat.
- Wahyuni, Nurseffi Dwi. 2013. "52 Emiten Ditegur Gara-gara Telat Sampaikan Laporan Keuangan 2012", <http://bisnis.liputan6.com/read/555660/52-emiten-ditegur-gara-gara-telat-sampaikan-laporan-keuangan-2012>. Diakses pada tanggal 5 Januari 2014.
- Widya, Maria Graffeliesta. 2013. Pengaruh Karakteristik Komite Audit terhadap *Audit Report Lag* (Studi Empiris pada Perusahaan Non-financial yang Terdaftar di Bursa Efek Indonesia). Skripsi Fakultas Ekonomika dan Bisnis Undip.
- Wijaya, Aditya Taruna. 2012. Pengaruh Karakteristik Komite Audit terhadap *Audit Report Lag*. Skripsi Fakultas Ekonomika dan Bisnis Undip.