

DAFTAR PUSTAKA

- Ashton, R. H., Willingham, J. J., & Elliott, R. K. (1987). An Empirical Analysis of Audit Delay. *Journal of Accounting Research*, 25(2), 275. <https://doi.org/10.2307/2491018>
- Badenhorst, W. M. (2025). Abnormal ownership concentration and the value-relevance of accounting information. *Journal of Financial Reporting and Accounting*, 2(1), 1–18.
- Barth, M. E., Beaver, W. H., & Landsman, W. R. (2021). The relevance of the value relevance literature for financial accounting standard setting: another view. *Journal of Accounting and Economics*, 31(1–3), 77–104. [https://doi.org/10.1016/S0165-4101\(01\)00019-2](https://doi.org/10.1016/S0165-4101(01)00019-2)
- Beaver, W. H. (2020). Perspectives on recent capital market research. *The Accounting Review*, 77(2), 453–47.
- Bougie, R., & Sekaran, U. (2025). *Research Methods for Business, with eBook Access Code: A Skill Building Approach*. John Wiley & Sons.
- Brigham, E. F., & Houston, J. F. (2014). *Dasar-Dasar Manajemen Keuangan* (11th ed.). Salemba Empat.
- Budiarti, D., Kinasih, H. W., Pratiwi, R. D., & Prajanto, A. (2024). Pengaruh Struktur Aset, Profitabilitas dan Ukuran Perusahaan terhadap Struktur Modal:(Studi Kasus pada Sub Sektor Barang Konsumsi Non Cyclical 2019-2022). *Jurnal Maneksi (Management Ekonomi Dan Akuntansi)*, 13(1), Jurnal Maneksi (Management Ekonomi Dan Akuntansi),.
- CNBC Indonesia. (2018). *Drama Bank Bukopin: Kartu Kredit Modifikasi dan Rights Issue*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20180427144303-17-12810/drama-bank-bukopin-kartu-kredit-modifikasi-dan-rights-issue>
- Creswell, J. W. (2020). *Research Design Pendekatan Metode Kualitatif, Kuantitatif dan Campuran* (13th ed.). Pustaka Pelajar.
- DeAngelo, L. E. (1981). Auditor Size And Audit Quality. *Journal of Accounting and Economics*, 3(3), 183–199.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2021). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/2>. <https://doi.org/10.1111/j.1911-3846.2010.01041>.
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2–3), 275–326. <https://doi.org/10.1016/j.jacceco.2014.09.002>
- Francis, J. R. (2011). A Framework for Understanding and Researching Audit

- Quality. *AUDITING: A Journal of Practice & Theory*, 30(2), 125–152. <https://doi.org/10.2308/ajpt-50006>
- Ghozali. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Gokhale, M., & Pillai, D. (2024). Institutional framework of earnings management in emerging economies – a systematic literature review using bibliometric analysis. *Journal of Economic and Administrative Sciences*. <https://doi.org/10.1108/JEAS-08-2023-0208>
- Gowry, Y., Subadar Agathe, U., & Soobaroyen, T. (2025). IFRS and the evolution of value relevance: evidence from an African developing country. *Journal of Financial Reporting and Accounting*, 23(4), 1609–1629. <https://doi.org/10.1108/JFRA-07-2022-0252>
- Gujarati, D. N., & Porter, D. C. (2009). *Basic Econometrics* (5th Editi). McGrawHill, New York.
- Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2019). *Multivariate Data Analysis* (8th ed.). Cengage Learning.
- Hosmer, D. W., Lemeshow, S., & Sturdivant, R. X. (2013). *Applied Logistic Regression*. Wiley. <https://doi.org/10.1002/9781118548387>
- Imhanzenobe, J. (2022). Value relevance and changes in accounting standards: A review of the IFRS adoption literature. *Cogent Business & Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2039057>
- Inawati, W. A., & Azizah, A. N. (2024). Determinants of Financial Reporting Timeliness: A Study of Indonesian Consumer Cyclical Companies. *Jurnal Dinamika Akuntansi Dan Bisnis*, 11(1), 33–50. <https://doi.org/10.24815/jdab.v11i1.31016>
- Jeong, K. (2020). The effect of audit quality on analyst following. *Cogent Business & Management*, 7(1), 1798068. <https://doi.org/10.1080/23311975.2020.1798068>
- Kamotho, D. W., Moloi, T. S., & Halleen, S. (2022). Assessing the Decision Usefulness of Integrated Reports of Namibian Listed Companies. *Journal of Risk and Financial Management*, 15(9), 383. <https://doi.org/10.3390/jrfm15090383>
- Kasmir. (2021). *Analisis laporan keuangan* (Revisi). Jakarta: PT RajaGrafindo Persada.
- Kharisma, T. V. N., Baining, M. E., & Budianto, A. (2021). Pengaruh Return on Equity (ROE) dan Kebijakan Hutang Terhadap Harga Saham Dengan Nilai Perusahaan Sebagai Variabel Intervening Pada Perusahaan yang Terdaftar di Indeks Saham Syariah Indonesia (ISSI). *Nusantara Hasana Journal*, 5(10), 60–77. <https://doi.org/10.59003/nhj.v5i10.1930>

- Kimmel, P. D., Weygandt, J. J., & Kieso, D. E. (2020). *Financial accounting: Tools for business decision making*. John Wiley & Sons.
- Knechel, W. R., & Salterio, S. E. (2016). *Auditing: Assurance & Risk* (3rd ed.). Routledge.
- Kordisch, J., & Quick, R. (2025). The influence of audit quality indicators on the quality of forecast reporting in group management reports. *Corporate Ownership and Control*, 22(1), 125. <https://doi.org/10.22495/cocv22i1art10>
- Kotan.co.id. (2018). *Kinerja Bank Bukopin 2016 berubah drastis*. Kotan.Co.Id. https://keuangan.kontan.co.id/news/kinerja-bank-bukopin-2016-berubah-drastis?utm_source
- Laerd Statistics. (2023). *Binomial Logistic Regression using SPSS Statistics*. <https://statistics.laerd.com/spss-tutorials/binomial-logistic-regression-using-spss-statistics.php>
- Latifah, Y., & Hernawati, E. (2024). Earnings Persistence Determinants in Indonesia's Automotive Industries. *Jurnal EQUITY*, 27(1), 54–71. <https://doi.org/10.34209/equ.v27i1.8821>
- Lau, D., Ota, K., & Wong, N. (2022). The need for speed: An intuitive approach to understanding the relationship between audit quality and management earnings forecasts. *Meditari Accountancy Research*, 7(30), 185–212. <https://doi.org/https://doi.org/10.1108/MEDAR-11-2020-1071>
- Li, X., Yan, Y. C., & Zhou, H. (2026). Audit delay and accruals-based earnings management: evidence from an emerging market. *Asian Review of Accounting*, 34(1), 217–244. <https://doi.org/https://doi.org/DOI%252010.1108/ARA-04-2024-0122>
- Lindayanti, N. W. D., Gama, A. W. S., & Astiti, N. P. Y. (2024). Pengaruh perputaran kas, perputaran piutang, dan perputaran persediaan terhadap profitabilitas perusahaan. *E-Jurnal Manajemen, Akuntansi Dan Bisnis (EMAS)*, 3(1), 71–82.
- Nainggolan, M. N., Sirait, A., Nasution, O. N., & Astuty, F. (2022). Pengaruh Ukuran Perusahaan, Pertumbuhan penjualan, dan leverage terhadap profitabilitas melalui rasio Roa pada sektor Food & Beverage dalam BEI periode 2015-2019. *Owner*, 6(1), 948–963. <https://doi.org/10.33395/owner.v6i1.440>
- Nata, L. W. T. . (2018). *Kasus Modifikasi Laporan Keuangan PT Bank Bukopin Tbk (Auditing)*. https://www.studocu.id/id/document/universitas-lambung-mangkurat/pemeriksaan-akuntansi-ii/kasus-bank-bukopin-a-b/6246626?utm_source
- Ningrum, E. P. (2022). *Nilai perusahaan: Konsep dan aplikasi*. Penerbit Adab.
- Oktavira, R., & Mudjijah, S. (2023). Pengaruh ukuran perusahaan, profitabilitas,

- dan struktur modal terhadap nilai perusahaan. *Jurnal JAMAN (Jurnal Akuntansi Manajemen)*, 3(3), 183–195.
- Peng, H., Hu, C., Deng, W., Huang, L., Luo, B., Wang, X., Long, X., Li, H., & Huang, X. (2021). *Development and internal verification of the hospitalization risk score to triage COVID-19 patients upon admission: a multicenter nested case-control study*. <https://doi.org/10.21203/rs.3.rs-252154/v1>
- Qizam, I. (2021). Developing a Framework of Improved Decision Usefulness in Financial Information. *E-Jurnal Akuntansi*, 31(5), 1229. <https://doi.org/10.24843/EJA.2021.v31.i05.p12>
- Richardson, S. A., Sloan, R. G., Soliman, M. T., & Tuna, I. (2005). Accrual reliability, earnings persistence and stock prices. *Journal of Accounting and Economics*, 39(3), 437–485. <https://doi.org/10.1016/j.jacceco.2005.04.005>
- Riyanto, B. (2020). *Dasar-dasar pembelanjaan perusahaan* (Revisi). Yogyakarta: BPFE.
- Saputri, M. E., & Riftiasari, D. (2024). Analisis Pengukuran Faktor-Faktor Yang Mempengaruhi Audit Delay Pada Perusahaan Properti Dan Real Estate Di Bursa Efek Indonesia Tahun 2020-2023. *AKUNTOTEKNOLOGI: Jurnal Ilmiah Akuntansi Dan Teknologi*, 1(2), 70–80. <https://doi.org/https://doi.org/10.31253/aktek.v1i2.3348>
- Scott, W. R. (2015). *Financial Accounting Theory* (7th ed.). Pearson Education.
- Scott, W. R. (2021). *Financial Accounting Theory* (8th Editio).
- Setiawan, Z., Suharyanto, S., Judijanto, L., Zahara, A. E., Suryadi, I., Juniarto, G., & Wibowo, S. E. (2024). *Strategi Pengembangan Produk: Panduan Praktis untuk Keunggulan Kompetitif*. PT. Green Pustaka Indonesia.
- Sirois L.P., Bédard J., & Bera P. (2020). The informational value of key audit matters in the auditor's report: Evidence from an eye-tracking study. *Accounting Horizons*, 32(2), 141–162.
- Sugiyono. (2020). *Metodologi Penelitian Kuantitatif Dan R&D*. Bandung: Alfabeta.
- Suherman, A., & Siska, E. (2021). *Manajemen keuangan*. Yayasan Drestanta Pelita Indonesia.
- Verma, D., Dawar, V., & Chaudhary, P. (2024). Do audit attributes impact earnings quality? Evidence from India. *Asian Journal of Accounting Research*, 9(1), 25–34. <https://doi.org/10.1108/AJAR-12-2022-0428>
- Visedsun, N., Haekerd, K., Kwanmuang, P., & Aujirapongpan, S. (2025). Does Audit Quality Enhance the Value Relevance of Earnings and Book Value on the Market Price of Common Shares? Evidence from Thailand. *Journal of Risk and Financial Management*, 18(10), 547. <https://doi.org/10.3390/jrfm18100547>

Watts, R. ., & Zimmerman, J. . (1990). Positive Accounting Theory : A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156.

