

DAFTAR PUSTAKA

- Abdullah, S. N. (2006). Board composition, audit committee and timeline of corporate financial reports in Malaysia. *Journal of Corporate Ownership & Control*, 4(2), 33–45.
- 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.
- Ahmed, M. I., & Che-Ahmad, A. (2016). Effects of Corporate Governance Characteristics on Audit Report Lags. *International Journal of Economics and Financial Issues International Journal of Economics and Financial Issues International Soft Science Conference*, 6(S7), 159–164.
- Akhtaruddin, M., Hossain, M., & Yao, L. (2009). Corporate Governance and Voluntary Disclosure in Corporate Annual Reports of Malaysian Listed Firms. *Jamar*, 7(1), 1–19.
- Archambeault, D. S., Dezoort, F. T., & Hermanson, D. R. (2008). Audit committee incentive compensation and accounting restatements. *Contemporary Accounting Research*, 25(4), 965–992.
- Arens, A. A., Randal, E., & Beasley, M. S. (2012). Auditing and Assurance Services : An integrated Approach. Fourteenth Edition.

- Ashton, R.H., Willingham, J. J., & Elliott, R. K. (1987). An Empirical Analysis of Audit Delay. *Journal of Accounting Research*, 25(2), 275–292.
- Ayushabrina, F.& Rahardjo, S. N. (2014). PENGARUH FAKTOR INTERNAL DAN EKSTERNAL (Studi Empiris pada Perusahaan Non-financial yang Terdaftar di Bursa Efek Indonesia Tahun 2012), 03, 1–12.
- Baatwah, S. R., Salleh, Z., & Ahmad, N. (2015). Corporate governance mechanisms and audit report timeliness: empirical evidence from Oman. *International Journal of Accounting, Auditing and Performance Evaluation*, 11(3/4), 312.
- Beasley, M. S. (1996). An empirical analysis of the relation between the board of director composition and financial statement fraud. *Accounting Review*.
- Bédard, J., & Gendron, Y. (2010). Strengthening the Financial Reporting System: Can Audit Committees Deliver? *International Journal of Auditing*, 210, 174–210.
- Butarbutar, R.S.K & Hadiprajitno, P.B. (2015). Analisis Faktor-Faktor Yang Berpengaruh Terhadap Audit Report Lag (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2015). *Diponegoro Journal Of Accounting*. Volume 6, Nomor 3, 1-12
- De Angelo, L. E. (1981). AUDITOR SIZE AND AUDIT QUALITY. *Journal of Accounting and Economics*, 3(May), 183–199.

- DeZoort, F. T., Hermanson, D. R., Archambeault, D. S., & Reed, S. A. (2002). Audit committee effectiveness: A synthesis of the empirical audit committee literature. *Journal of Accounting Literature*, 21, 38–75.
- Dyer, J. C., & McHugh, A. J. (1975). The Timeliness of the Australian Annual Report. *Journal of Accounting Research*, 13(2), 204.
- Eisenhardt, K. M. (1989). Agency Theory : An Assessment and Review: Academy of Management Review, Vol. 14, No. 1, 57-74
- Faishal, M., & Hadiprajitno, P. B. (2015). Pengaruh Mekanisme Good Corporate Governance Terhadap Audit Report Lag. *Diponegoro Journal of Accounting*, 4(4), 1–11.
- FCGI. (2000). Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Corporate Governance (Tata Kelola Perusahaan) (Ta, 45. Retrieved from www.fcgi.or.id
- Ghozali, I. (2013). Aplikasi Ananlisis Multivariate Dengan Program IBM SPSS 20. Semarang: Badan Penerbit Universitas Diponegoro.
- International Finance Corporation. (2014). The Indonesia Corporate Governance Manual. The Indonesia Corporate Governance Manual, 1, 1–533. Retrieved from <http://www.ojk.go.id/Files/box/THE-INDONESIA-CORPORATE-GOVERNANCE-MANUAL-First-Edition.pdf#search=governance>

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360.
- Kent, P., Routledge, J., & Stewart, J. (2010). Innate and discretionary accrual quality and corporate governance. *Accounting & Finance*, 50(October 2008), 171–195.
- Khasharmeh, H. A., & Aljifri, K. (2010). Bahrain and the United Arab Emirates : an, 4(1), 51–72.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2015). *Intermediate Accounting: IFRS Edition*, Volume 1.
- Komite Nasional Kebijakan Governance. (2006). Pedoman Umum Good Corporate Governance Indonesia. Pedoman Umum Good Corporate Governance Indonesia, 30. Retrieved from www.governance-indonesia.or.id
- McLlland, A. J., & Giroux, G. (2000). An empirical analysis of auditor report timing by large municipalities. *Journal of Accounting and Public Policy*, 19(3), 263–281.
- Mohamad-Nor, M. N., Shafie, R., & Wan-Hussin, W. N. (2010). Corporate governance and audit report lag. *Asian Academy of Management Journal of Accounting and Finance*, 6(2), 57–84.
- Mulyadi. (2002). *Auditing*. Jakarta: Penerbit Salemba Empat

- Nelson, S. P., & Shukeri, S. N. (2011). Corporate governance and audit report timeliness: Evidence from Malaysia. *Research in Accounting in Emerging Economies* (Vol. 11). Emerald Group Publishing Ltd.
- Owusu-Ansah, S. (2000). Timeliness of corporate financial reporting in emerging capital markets: Empirical evidence from the Zimbabwe Stock Exchange. *Accounting and Business Research*, 30(3), 241–254.
- Pramaharjan, B & Cahyonowati, N.. (2015). Faktor – Faktor Yang Berpengaruh Terhadap Audit Report Lag Pada Perusahaan Manufaktur, 4, 1–58.
- Sharma, V., Naiker, V., & Lee, B. (2009). Determinants of audit committee meeting frequency: Evidence from a voluntary governance system. *Accounting Horizons*, 23(3), 245–263.
- Tauringana, V., Kyeyune, M. F., & Opio, P. J. (2008). Corporate governance, dual language reporting and the timeliness of annual reports on the Nairobi stock exchange. *Research in Accounting in Emerging Economies* (Vol. 8). Elsevier.
- Vafeas, N. (1999). Board meeting frequency and firm performance. *Journal of Financial Economics*, 53, 113–142.
- Watts, R. L., & Zimmerman, J. L. (1978). Towards a Positive Theory of Determination of Accounting Standards. *Accounting Review*.

Xie, B., Davidson, W. N., & DaDalt, P. J. (2003). Earnings management and corporate governance: the role of the board and the audit committee. *Journal of Corporate Finance*, 9(3), 295–316(22).