

DAFTAR PUSTAKA

- Agoes, Sukrisno (2011). *Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*. Jakarta : Salemba Empat.
- Al-Thuneibat, Al Issa, dan Ata Baker. 2011. Do Audit Tenure and Firm Size contribute to Audit Quality? "*Managerial Auditing Journal*, Vol. 26, No. 4, pp. 317-334.
- Andreas H., 2012. "Spesialisasi Industri Auditor sebagai prediktor earnings response coefficient perusahaan publik yang terdaftar di bursa efek indonesia." *Jurnal Akuntansi dan Keuangan*, Vol. 14, No. 2, pp. 71
- Arens, Alvin. A., Randal J. Elder, and Mark S. Beasley. (2003). *Auditing and assurance services: An Integrated approach* (9th edition). Upper Saddle River, New Jersey: Pearson Education, Inc.
- Arifin, Zaenal. 2005. "Hubungan Antara Corporate Governance dan Variabel Pengurang Masalah Agensi" , *Jurnal Siasat Bisnis*, Vol.1, No.10, Juni 2005, Hal. 39-55.
- Ashton, R.H., Graul, P.R. and Newton, J.D. (1989), "Audit delay and the timeliness of corporate reporting", *Contemporary Accounting Research*, Vol. 5 No. 2, pp. 657-673.
- Ashton, R.H., Willingham, J.J. and Elliott, R.K. (1987), "An empirical analysis of audit delay", *Journal of Accounting Research*, Vol. 25 No. 2, pp. 275-292.
- Balsam, S., Krishnan, J. and Yang, J.S. (2003), "Auditor industry specialization and earnings quality", *Auditing: A Journal of Practice and Theory*, Vol. 22 No. 2, pp. 71-97.
- Bamber, E.M., Bamber, L.S. and Schoderbek, M.P. (1993), "Audit structure and other determinants of *audit report lag*: an empirical analysis", *Auditing: A Journal of Practice and Theory*, Vol. 12 No. 1, pp. 1-23
- Berle, A. and Means, G. (1932): *The Modern Corporation and Private Property*, Macmillan, New York.
- Brigham, E.F., dan Gapenski, L.C., (1996), *Intermediate Financial Management*, 5th edition-International edition, The Dryden Press.
- Chambers, A.E. and Penman, S.H. (1984), "Timeliness of reporting and the stock price reaction to earnings announcements", *Journal of Accounting Research*, Vol. 22 No. 1, pp. 21-47.

- Dewi, Sandiba Giwang Permata (2014). Pengaruh Kualitas Audit dan *Audit tenure* Terhadap *Audit report lag* (ARL) Dengan Spesialisasi Auditor Industri Sebagai Variabel Moderasi. Skripsi. Semarang: Program Studi Ilmu Akuntansi Fakultas Ekonomika dan Bisnis Universitas Diponegoro.
- Dunn, K. A. & B. W. Mahyew. 2004. Audit Firm Industry Specialization and Client Disclosure Quality. *Review of Accounting Studies*. Vol. 9, pp. 35-58.
- Dyer, J. C. & A. J. McHugh. 1975. The Timeliness of The Australian Annual Report. *Journal of Accounting Research*. Vol. 13. No. 2, pp. 204-219.
- Geiger, Marshall A. and Raghunandan, K. 2002. Auditor Tenure and Audit Reporting Failures, *Auditing: A Journal of Practice & Theory*, Vol 21 No 1: 67-78.
- Ghozali, Imam. 2005. Aplikasi Analisis Multivariat dengan Program SPSS. Semarang. Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2006. Aplikasi Analisis Multivariat dengan Program SPSS. Semarang. Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2009. Aplikasi Analisis Multivariat dengan Program SPSS. Semarang. Badan Penerbit Universitas Diponegoro.
- Giri, Efraim Ferdinan. 2010. Pengaruh Tenure Kantor Akuntan Publik (KAP) dan Reputasi KAP terhadap Kualitas Audit: Kasus Rotasi Wajib Auditor di Indonesia. *Simposium Nasional Akuntansi XIII*. Purwokerto.
- Givoly, D. and Palmon, D. (1982), "Timeliness of annual earnings announcements: some empirical evidence", *The Accounting Review*, Vol 57 No. 3, pp. 486-508.
- Habib, A. and Bhuiyan, M.B.U. (2011), "Audit firm industry specialization and the *audit report lag*", *Journal of International Accounting, Auditing and Taxation*, Vol 20 No. 1, pp. 32-44.
- Hamzah, A., Nisarul Alim, M., dan Subekti, I. 2005. "Pengujian Empiris Audit Report Lag Menggunakan Client Cycle Time dan Firm Cycle Time. SNA VIII. Solo.
- Hendriksen Eldon S, Michael F. Van Breda. Alih Bahasa Herman Wibowo. 2000. Teori Akuntansi Buku Satu, Edisi kelima. Jakarta: Interaksa.

- Hossain, Monirul Alam dan Peter J. Taylor. 1998. *Examination of Audit Delay: Evidence from Pakistan. Proceeding Asian-Pacific Interdisciplinary Research in Accounting Conference*. Osaka.
- Ittonen, K. 2010. *A Theoretical Examination of the Role of Auditing and the Relevance of Audit Reports*: Vaasan Yliopisto.
- Jensen M.C. and William H. Meckling. 1976. *Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure*. *Journal of Financial Economics*. Vol. 3, No. 4, pp.305-360.
- Lai, Kam-Wah dan Leo M.C. Cheuk. 2005. *Audit Report Lag, Audit Partner Rotation and Audit Firm Rotation: Evidence from Australia*.
- Lee, H.-Y., Mande, V. and 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*, Vol. 13 No. 2, pp. 87-104.
- Lim, C.-Y. and Tan, H.-T. (2010), "Does auditor tenure improve audit quality? Moderating effects of industry specialization and fee dependence", *Contemporary Accounting Research*, Vol. 27 No. 3, pp. 923-957.
- Lina dan Yohanes. 2009. *Faktor-faktor yang Mempengaruhi Audit Report Lag (ARL)*. SOLUSI. Vol 8, No 3, Hal: 29 – 42.
- Mulyadi. 2009. "Auditing". Buku 1. Edisi 6. Jakarta: Penerbit Salemba Empat.
- Prastiwi, A., & Wilsya, F. (2009). *Faktor-Faktor yang Mempengaruhi Pergantian Auditor: Studi Empiris Perusahaan Publik di Indonesia*. *Jurnal Dinamika Akuntansi*. Fakultas Ekonomi Universitas Negeri Semarang.
- Roen F. 2011., *Teori dan Perilaku Organisasi – Teori Agency (Agency Theory)* <http://perilakuorganisasi.com/teori-peragenan-agency-theory.html>. Diakses pada tanggal 20 Agustus 2016.
- Sekaran, Uma & Roger Bougie, 2010. *Research Methods for Business*. 5th Edition. John Wiley & Sons Inc.
- Setiawan, Santy. 2006. *Opini Audit Going Concern dan Prediksi Kebangkrutan*. *Jurnal Ilmiah Akuntansi*. Vol.V, No.1, Mei: 59-67 Fakultas Ekonomi Universitas Kristen Maranatha.
- Tim penyusun. *Peraturan BAPEPAM Nomor X.K6 tahun 2012*.

- Tim penyusun. Keputusan Menteri Keuangan Republik Indonesia Nomor 259/KMK.06/2003 pasal 2.
- Tobing, R., & Nirwana. (2004). *Kamus Istilah Akuntansi*. Jakarta: Atalya Rileni Sucedo.
- Wiguna, Karina Rahayu (2012). Pengaruh *Audit tenure* Terhadap *Audit report lag* Dengan Spesialisasi Auditor Industri Sebagai Variabel Pemoderasi. Skripsi. Depok: Program Studi Ilmu Akuntansi Fakultas Ekonomi Universitas Indonesia.
- William F. Messier, dan Margareth Boh. (2003). *Auditing and Assurance: A Systematic Approach (3th edition)*. USA : McGraw-Hill.
- Zhou, J. & Elder, R. (2001). Audit Quality and Earnings Management by Seasoned Equity Offering Firms. *Asia Pasific Journal of Accounting and Economics*, 11, 95-120.