

## **DAFTAR PUSTAKA**

- Andreas, H. H. (2012). Spesialisasi Industri Auditor sebagai Prediktor Earnings Response Coefficient Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Akuntansi dan Keuangan*, 14 (2), 69-80.
- Ashton, R. G. (1989). Audit delay and the timeliness of corporate reporting. *Contemporary Accounting Research*, 5 (2), 657-673.
- Ashton, R. W. (1987). An empirical analysis of audit delay. *Journal of Accounting Research*, 25 (2), 275-292.
- Balsam, S. K. (2003). Auditor industry specialization and earnings quality. *Auditing: A Journal of Practice and Theory*, 22 (2), 71-97.
- Bhoor, A. Y., & Khame, B. A. (2016). Audit Report Lag, Audit Tenure and Auditor Industry Specialization; Empirical Evidence from Jordan. *Jordan Journal of Business Administration*, 12 (2), 459-479.
- Carcello, J. a. (2004). Audit firm tenure and fraudulent financial reporting. *Auditing: A journal of Practice and Theory*, 23 (2), 55-69.
- Chambers, A., & Penman, S. (1984). Timeliness of Reporting and the Stock Price Reaction to Earnings Announcements. *Journal of Accounting Research*, 22 (1), 21-47.
- Chrisanty, Y. D. (2010). analisis faktor-faktor yang mempengaruhi ketepatan waktu penyampaian laporan keuangan. *Akuntansi*, 1-76.
- Dao, M., & Pham, T. (2014). Audit tenure, audit specialization and audit report lag. *Managerial Auditing Journal*, 29 (6), 490-512.
- Díaz, B. G., Fernández, R. G., & Díaz, A. L. (2014). Auditor tenure and audit quality in Spanish state-owned foundations. *Spanish Accounting Review*, 115-126.
- Dunn, K. a. (2004). Audit firm industry specialization and client disclosure quality. *Review of Accounting Studies*, 9 (1), 35-58.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.

- Green, W. (2008). Are industry specialist more efficient and effective in performing analytical procedures? A multi-stage analysis. *International Journal of Auditing*, 12 (3), 243-260.
- Habib, A., & Bhuiyan, M. B. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 32-44.
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3 (4), 305-360.
- Kwon, S. L.-S. (2007). Legal system and earnings quality: the role of auditor industry specialization. *Auditing: A Journal of Practice and Theory*, 26 (2), 25-55.
- Lee, Ho Young; Mande, Vivek; Son, Myungsoo. (2009). Do Lengthy Auditor Tenure and the Provision of Non-Audit Services by the External Auditor Reduce Audit Report Lag? *International Journal of Auditing* (13), 84-104.
- Lim, C.-Y., & Tan, H.-T. (2010). Does auditor tenure improve audit quality? Moderating effects of industry specialization and fee dependence. *Contemporary Accounting Research*, 27 (3), 923-957.
- Owhoso, V. M. (2002). Error detection by industry-specialized teams during sequential audit review. *Journal of Accounting Research*, 40 (3), 883-900.
- St. Pierre, K., & Anderson, J. A. (1984). An analysis of the factors associated with lawsuits against public accountants. *the Accounting Review*, 59 (2), 242-263.