DAFTAR PUSTAKA

- Ashton, R.H., Willingham, J.J. and Elliot, R.K. (1987), "An empirical analysis of audit delay", *Journal of Accounting Research*, Vol. 25 No. 2, pp. 275-292.
- 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.
- Asthana, S. and Zhang, Y. (2006), "Effect of R&D investments on persistence of abnormal earnings", *Review of Accounting and Finance*, Vol. 5 No. 2, pp. 124-139.
- 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, p. 23.
- Belsley, D.A., Kuh, E. and Welsch, R.E. (1980), Regression Diagnostics: Identifyingm Influential Data and Sources of Collinearity, John Wiley and Sons, New York, NY.
- Cameron, A.C., Gelbach, J.G. and Miller, D.L. (2011), "Robust Inference with multi-way clustering", *Journal of Business and Economic Statistics*, Vol. 29 No. 2, pp. 238-249.
- Carslaw, C.A.P.N. and Kaplan, S.E. (1991), "An examination of audit delay: further evidence from New Zealand", *Accounting and Business Research*, Vol. 22 No. 85, pp. 21-32.
- Casterella, J.R., Francis, J.R., Lewis, B.L. and Walker, P.L. (2004), "Auditor industry specialization, client bargaining power, and audit pricing", *Auditing: A Journal of Practice and Theory*, Vol. 23 No. 1, pp. 123-140.
- 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.

- Christie, A. (1987), "On cross-sectional analysis in accounting research", *Journal of Accounting and Economics*, Vol. 9 No. 3, pp. 231-258.
- Courtis, J.K. (1976), "Relationships between timeliness in corporate reporting and corporate attributes", *Accounting and Business Research*, Vol. 7 No. 25, pp. 45-56.
- Craswell, A. and Taylor, S. (1991), "The market structure of auditing in Australia: the role of industry specialization", *Research in Accounting Regulations*, Vol. 5 No. 1, pp. 55-77.
- Craswell, A., Francis, J.R. and Taylor, S.L. (1995), "Auditor brand name reputations and industry specializations", *Journal of Accounting and Economics*, Vol. 20 No. 3, pp. 297-322.
- Cushing, B. (1989), "Discussion of the association between audit technology and audit delay", *Auditing: A Journal of Practice and Theory*, Vol. 8 No. S-1, pp. 38-47.
- Davies, B. and Whittred, G.P. (1980), "The association between selected corporate attributes and timeliness in corporate reporting: further analysis", *Abacus*, Vol. 16 No. 1, pp. 48-60.
- DeFond, M.L. and Jiambalvo, J. (1994), "Debt covenant violation and manipulation of accruals", *Journal of Accounting and Economics*, Vol. 17 Nos 1/2, pp. 145-176
- Garsombke, H.P. (1981), "The timeliness of corporate financial disclosure", in Courtis, J.K. (Ed), *Communication via Annual Reports, AFM Exploratory Series No. 11*, University of New England, Armidale, NSW, pp. 204-218.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gilling, D.M. (1977), "Timeliness in corporate reporting: some further comment", *Accounting and Business Research*, Vol. 8 No. 29, pp. 34-36.

- Givoly, D. and Palmon, D. (1982), "Timeliness of annual earnings announcements: some empirical evidence", *The Accounting Review*, Vol. 57 No. 3, pp. 486-508.
- Hendriksen, Eldon S. and Michael F. Van Breda. 2001. *Accounting Theory*, Singapore: McGraw-Hill.
- Hribar, P. and Collins, D.W. (2002), "Errors in estimating accruals: implications for empirical research", *Journal of Accounting Research*, Vol. 40 No. 1, pp. 105-134.
- Jones, J. (1991), "Earnings management during import relief investigations", *Journal of Accounting Research*, Vol. 29 No. 2, pp. 193-228.
- Lambert, T., Brazel, J. and Jones, K. (2011), "Unintended consequences of accelerated filings: are mandatory reductions in audit delay associated with reductions in earnings quality?", Working paper, available at: http://ssrn.com/abstract963402 (accessed 3 March 2013).
- Lawrence, J.E. and Glover, H.D. (1998), "The effect of audit firm mergers on audit delay", *Journal of Managerial Issues*, Vol. 10 No. 2, pp. 151-164.
- Newton, J.D. and Ashton, R.H. (1989), "The association between audit report technology and audit delay", *Auditing: A Journal of Practice and Theory*, Vol. 8 No. S-1, pp. 22-37.
- Salterio, S. (2012), "Fifteen years in the trenches: auditor-client negotiations exposed and explored", *Accounting and Finance*, Vol. 52 No. 1, pp. 233-286.
- Zmijewski, M.E. (1984), "Methodological issues related to the estimation of financial distress prediction models", *Journal of Accounting Research* (Supplement), Vol. 22, pp. 59-82.