

DAFTAR PUSTAKA

- Abbott, L.J., Susan Parker and Gary F. Peter. 2004. "Audit committee characteristics and restatements", *Auditing: A Journal of Practice & Theory*, Vol. 23 No. 1, pp. 69-87.
- Abdullah, S.N. 2006. Board Composition, Audit Committee, and Timeliness of Corporate Financial Reports in Malaysia. *Corporate Ownership and Control*, Vol. 4 No. 2 pp. 33-145.
- 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*, Vol. 10 No. 1, pp. 56-86.
- Akbar, Firdaus Nikmatullah. 2014. "Efektivitas Komite Audit Terhadap Ketepatan Waktu Pelaporan Keuangan (Studi Empiris pada Perusahaan Publik yang Terindikasi Kesulitan Keuangan)". Semarang: Universitas Diponegoro.
- Ashton, R., P. Graw, and Newton, J. 1989. Audit Delay And Timeliness of Corporate Reporting. *Contemporary Accounting Research*, Vol. 5 No. 2, pp. 657-73.
- Bapepam. 2003. Decree No. 36/PM/2003 Concerning Obligation to Submit Periodical Financial Statement, BAPEPAM, Jakarta.
- Bapepam. 2004. Decree No. 29/PM/2004 Concerning Guidelines for Establishment and Working Implementation of Audit Committee, BAPEPAM, Jakarta.
- Bedard, J., Chtourou, S.M. and Croteau, L. (2004), "The effect of audit committee expertise, independence, and activity on aggressive earnings management", *Auditing: A Journal of Practice & Theory*, Vol. 23 No. 2, pp. 13-35.
- Blue Ribbon Committee. 1999. Report and Recommendations, Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees, New York Stock Exchange New York, NY.
- Chambers, Anne E. and Stephen H. Penman. 1984. "The timeliness of Reporting and the stock Price Reaction to earnings Announcements". *Journal of Accounting Research*. Autumn. Pp. 204-220.

- DeZoort, F.T., H.D.R., D.S. Archambeault, and S.A. Reed. 2002. Audit Committee Effectiveness: a Synthesis of The Empirical Audit Committee Literatur, *Journal of Accounting Literature*, Vol. 21 No. 2, pp. 38-75.
- Dyer, J.C.IV and A.J. McHugh. 1975. "Timeliness of The Australian Annual report". *Journal of Accounting Research*. Autumn. Pp. 204-219.
- Farber, D.B. 2005. Restoring Trust After Fraud: Does Corporate Governance Matter. *The Accounting Review*, Vol. 80 No. 2, pp. 539-61.
- Forum *Corporate Governance* Indonesia. 2002. Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan *Corporate Governance* (Tata Kelola Perusahaan). Jakarta.
- Hanafi, Mamduh M. dan Abdul Halim. 2005. "Analisis Laporan Keuangan". Edisi Kedua. Yogyakarta: UPP AMP YKPN.
- Hendriksen, E.S. 1992. *Accounting Theory*. 5th Edition. Ricard D. Irwin Inc : USA.
- Hendriksen, Eldon. S. dan M.F. Van Breda. 1992. *Accounting Theory*. Fifth Edition USA: Richard D. Irwin Inc.
- Ikatan Akuntan Indonesia. 2009. *Standar Akuntansi Keuangan per 1 juli 2009*. Jakarta : Salemba Empat.
- Ika, S.R dan N.A.M. Ghazali. 2012. Audit Committee Effectiveness and Timeliness of Reporting: Indonesia Evidence. *Managerial Auditing Journal*, Vol. 27 Iss: 4 pp. 403 – 424.
- Jaggi, B. and J. Tsui. 1999. Determinants of Audit Report Lag: Further Evidence from Hongkon. *Accounting & Business Research*, Vol. 30 No. 1, pp. 17-28.
- Jensen, M.C. and Meckling, W.H. (1976), "Theory of the firm: managerial behavior, agency cost and ownership structure", *Journal of Financial Economics*, Vol. 3 No. 4, pp. 305-60.
- Kieso, D.E, J.J. Weygandt, and T.D. Warfield. 2010. *Intermediate Accounting:IFRS Edition*. Edisi 1. Volume 1. John Wiley & Sons.
- Lin, J.W., J.F. Li, and J.S. Yang. 2006. The Effect of Audit Committee Performance on Earning Quality. *Managerial Auditing Journal*, Vol. 21 No. 9, pp. 921-33.

- Nor, R.S., Hussin. 2010. Corporate Governance and Audit Report Lag in Malaysia. *AAMJAF*, Vol. 6, No. 2, 57–84.
- Nuresa, Ardina. 2013. “Pengaruh Efektivitas Komite Audit Terhadap Financial Distress (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2008-2011)”. Semarang: Universitas Diponegoro.
- Owusu-Ansah, S. 2000, Timeliness of Corporate Financial Reporting in Emerging Capital Markets: Empirical Evidence from The Zimbabwe Stock Exchange. *Accounting & Business Research*, Vol. 30 No. 3, pp. 241-54.
- Owusu-Ansah, S. and Leventis, S. (2006), “Timeliness of corporate annual financial reporting inGreece”, *European Accounting Review*, Vol. 15, pp. 273-87.
- Pucheta-Martinez, M. and Fuentes, C. (2007), “The impact of audit committee characteristics onthe enhancement of the quality of financial reporting: an empirical study in the Spanishcontext”, *Corporate Governance*, Vol. 15 No. 6, pp. 1394-412.
- Purwati, A.S. 2006. Pengaruh Karakteristik Komite Audit terhadap Ketepatan Waktu Pelaporan Keuangan pada Perusahaan Publik yang Tercatat di BEJ. E-Journal.Undip.ac.id
- Rahmat, M.M., M.I. Takiah, and N.M., Saleh. 2008. Audit Committee Characteristics Financially Distressed and Non distressed Company. *Managerial Auditing Journal*, Vol.24, No.7. 2009, pp. 624-658.
- Song, J. and Windram, B. (2004), “Benchmarking audit committee effectiveness in financial reporting”, *International Journal of Auditing*, Vol. 8, pp. 195-205.
- Storey,D.J. 1994.*Understanding the Small Business Sector*. London:Routledge.
- Yang, J.S. and J. Krishnan. 2005. Audit Committees and Quarterly Earnings Management. *International Journal of Auditing*, Vol. 9, pp. 201-19.
- Zmijewski, M. (1984), “Methodological issues related to the estimation of financial distress prediction models”, *Journal of Accounting Research*, Supplement, Vol. 22, pp. 59-82.