

## DAFTAR PUSTAKA

- Abbott, Peters, & Raghunandan. (2003). The Association Between Audit Committee Characteristic and Audit Fees. *Journal Practice Theory* , Vol.22 No.2,pp.17-32.
- Ahmad, & Komarudin. (2001). Audit delay and Timeliness of Corporate Reporting Malaysian Evidence. *http://www.ssrn* , 1-14.
- Almilia, L. S., & Setiady, L. (2006). Faktor-Faktor yang Mempengaruhi Penyelesaian Laporan Keuangan pada Perusahaan yang Terdaftar di BEI. *Seminar Nasional Good Corporate Governance di Universitas Trisakti Jakarta (24-25 November 2006)* , STIE Perbanas, Surabaya.
- Anderson, et al. (2003). Board of Directors, Audit Committees, and Information Content of Earnings. *Working Papers* , September.
- Antle, & Nalebuff. (1991). Conservatism and Auditor- Client Negotiations. *Journal of Accounting Research* , 31-54.
- Arief, & Bambang. (2007). Mekanisme Corporate Governance, Manajemen Laba dan Kinerja Keuangan (Studi pada Perusahaan Go Publik Sektor Manufaktur). *Simposium Nasional Akuntansi X* .
- Arifin, Z. (2005). Hubungan antara Corporate Governance dan Variabel Pengurang Masalah Agensi. *Jurnal Siasat Bisnis* , Vol.1 No.10, pp.39-55.
- Asbaugh, H., & Warfield, T. (2003). Audit as Corporate Governance Mechanism: Evidence from the German Market. *Journal of International Accounting Research* , Vol.2 pp1-21.
- Ashton, William, & Elliot. (1987). Empirical Analysis of Audit Delays. *Journal of Accounting Research* , 275-292.
- Azibi, J., Tondeur, H., & Rajhi, M. T. (2008). Auditor Choice and Institutional Investor Characteristics After Enron Scandal in The French Context. *Journal of Accounting and Economics* , 48-76.

- Bamber, E. L., & Schoderbek. (1993). Audit Structure and Other Determinants of Audit Report Lag: An Empirical Analysis. *Journal of Practise and Theory* , Vol.12, No.1,pp. 1-23.
- Bandi, & Santoso. (2002). Ketepatan waktu Atas Laporan Keuangan Perusahaan Indonesia. *Jurnal Bisnis dan Akuntansi* , Vol.4 no.2, pp.155-164.
- Barth, & Schipper. (2008). Financial Reporting Transparency. *Journal of Accounting, Auditing, and Finance* , Vol.23 No.2, pp.173-190.
- Basu, S. (1997). The Conservatism Principle and The Asymmetric Timeliness of Earnings. *Journal of Accounting and Economics* , 24,3-37.
- Beasley. (1996). An Empirical Analysis of the Relation between Corporate Governance and Management Fraud. *The Accounting Review* , Vol.71 No.4, pp 443-65.
- Beasley, & Salterio. (2001). Relation Between Boards Characteristics and Voluntary Improvements in Audit Committee Composition and Experience. *Accounting Research* , Vol.18 No.4, pp.539-70.
- Becker, C. D., & Subramanyam. (1998). The Effect of Audit Quality on Earning Management. *Contemporary Accounting Research* , Vol 15, pp.1-24.
- Boynton, W., & Kell, W. G. (1996). *Modern Auditing*. New York: John Willey& Sons.
- Bradbury, et al. (2004). Board Characteristics, Audit Committee Characteristics and Abnormal Accruals. *Working Paper* , Unitec New Zealand dan National University of Singapore.
- Brigham, E., & Houston, J. (1999). *Manajemen Keuangan*. Jakarta: Erlangga.
- Bushee. (1998). The Influence of Institutional Investors on Myopic R&D Investment Behavior. *The Accounting Review* , 305-333.
- Bushman, Chen, Engel, & Smith. (2000). The Sensitivity of Corporate Governance Systems to the Timeliness of Accounting Earnings. *Working Paper* , University of Chicago.

- Bushman. (2004). Financial Accounting Information, Organizational Complexity, and Corporate Governance Systems. *Journal of Accounting and Economics* , Vol. 37, pp. 167-201.
- Beasley. (1996). An Empirical Analysis of the Relation between Corporate Governance and Management Fraud. *The Accounting Review* , Vol.71 No.4, pp 443-65.
- Becker, C. D., & Subramanyam. (1998). The Effect of Audit Quality on Earning Management. *Contemporary Accounting Research* , Vol 15, pp.1-24.
- Bushman, Chen, Engel, & Smith. (2000). The Sensitivity of Corporate Governance Systems to the Timeliness of Accounting Earnings. *Working Paper* , University of Chicago.
- Boynton, W., & Kell, W. G. (1996). *Modern Auditing*. New York: John Willey& Sons.
- Cacello, & Neal. (2000). Audit Committee Composition and Auditor Reporting. *Accounting Review* , Vol.75, No.4.
- Carslaw & Kaplan. (1991). An Examination of Audit Delay:Further Evidence From New Zealand. *Accounting & Business Research* , Vol.22.
- Chambers, A. E., & Pehman. (1984). The Timeliness of Reporting the Stock Price Reaction to Earning Announcements. *Journal of Accounting Research* , 204-220.
- Chen, S., & Zhang. (2006). After Enron Auditor Conservatism and Ex-Andersen Clients. *The Accounting Review* , 49-82.
- Chtorou, et al. (2001). Corporate Governance and Earning Management. <http://www.ssrn.com> .
- Cornett, et al. (2006). Earning Management, Corporate Governance and True Financial Performance. <http://papers.ssrn.com/> .
- Crowford. (1991). Earnings Response Coefficients: A Synthesis of Theory and Empirical Evidence. *Journal of Accounting Literature* , 85-116.
- Curtis, J. (1976). Relationship Between Timeliness in Corporate Attributes. *Accounting and Business Research* , 145-156.
- Davies & Whittred. (1980). The Association Between Selected Corporate Attributes and timeliness in Corporate Reporting : Further Analysis. *ABACUS* , 48-60.

- De Angelo, L. (1988). Managerial Competition, Information Costs and Corporate Governance: The Use of Accounting Performance Measures in Proxy Contest. *Journal of Accounting and Economics* , Vol.10, pp.3-36.
- Dechow, P., Sloan, & A.P, S. (1996). Causes and Consequences of Earning Manipulation An Analysis Firms Subject to Enforcement Action by SEC. *Contemporary Accounting Research* , 13 (1), 1-36.
- DeFond, & Jiambalvo. (1994). Debt Covenant Violation and Manipulation of Accruals. *Journal of Accounting and Economics* , 145-176.
- Dopuch, N., & Simunic. (1982). *Competition in Auditing: An Assesment. Symposium Auditing Research IV*. Urbana: University of Illinois.
- Dye. (1993). Auditing Standards, Legal Liability, and Auditor Wealth. *Journal of Political Economics* , Vol.101, pp.887-914.
- Dyer, J., & Hugh, A. (1975). The Timeliness of the Australian Annual report. *Journal of Accounting Research* , (Autumn):204-219.
- Emirzon, J. (2007). *Good Corporate Governance*. Yogyakarta: Lengg Printika.
- Ezat, A., & El-Masry, A. (2008). The Impact of Corporate Governance on Timeliness of Corporate Internet Reporting by Egyptian Listed Companies. *Managerial Finance* , 848-867.
- Fama, & Jensen. (1983). Separation of Ownership and Control. *Journal of Law & Economics* , Vol.26 No.2 pp.301-28.
- FASB. (1980). Statement of Financial Accounting Concept No.2 Qualitative Characteristic of Accounting Information.
- Francis. (2003). The Role of Accounting and Auditing in Corporate Governance and The Development of Financial Markets Around The World. *Asia Pacific Journal of Accounting and Economics* , Vol.10, pp.1-31.
- Francis, & Wilson. (1988). Auditor Changes: A Joint Test of Theories Relating to Agency Costs and Auditor Differentiation . *The Accounting Review* , Vol.63, pp.663-682.
- Gede, M. (2004). Faktor-faktor yang Mempengaruhi Rentang Waktu Penyajian Laporan Keuangan (Studi Empiris Mengenai Keberadaan Divisi Internal pada perusahaan-

- perusahaan yang Terdaftar di Bursa Efek Jakarta. *Makalah Seminar Nasional Akuntansi VII* , Denpasar.
- Ghozali, I. (2006). Aplikasi Analisis Multivariate dengan Program SPSS. *Badan Penerbit Universitas Diponegoro Semarang* .
- Gideon. (2005). Kualitas Laba: Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba dengan Menggunakan Analisis Alur. *Simposium Nasional Akuntansi VIII, IAI* .
- Givoly, D., & Palmon, D. (1982). Timeliness of Annual Earnings Announcement Some Empirical Evidence. *The Accounting Review* , 486-508.
- Gunarsih, & Bambang. (2008). Struktur Corporate Governance dan Ketepatan Waktu Penyampaian Laporan Keuangan : Studi Pada Perusahaan Jasa di BEI. *Jurnal Keuangan dan Perbankan* , 204-216.
- Haniffa, & Cooke. (2002). Culture, Corporate Governance, and Disclosure in Malaysian Corporation. *ABACUS* , Vol.38 No.3, pp.317-350.
- Haris, W. (2004). Pengaruh Earning Management terhadap Seputar CEO. *Tesis S2* , Magister Sains Akuntansi UNDIP. Tidak Dipublikasikan.
- Harnida, M. (2005). Faktor-faktor yang Menentukan Kesegeraan Penyerahan Laporan Keuangan. *Tesis Pasca Sarjana FEUGM* .
- Hasan, M., Rahman, R. A., & Mahenthiran, S. (2008). Corporate Governance, Transparency, and Performance of Malaysian Companies. *Managerial Auditing Journal* , Vol.23 No.8, pp.744-778.
- Hidayah, E. (2008). Pengaruh Kualitas Pengungkapan Informasi Terhadap Hubungan Antara Penerapan Corporate Governance dengan Kinerja Perusahaan di Bursa Efek Indonesia. *JAAI* , 53-64.
- Holthousen, R. (1990). Accounting Method Choice: Opportunistic Behavior, Efficient Contracting and Information Perspective. *Journal of Accounting and Economics* , 45-64.
- Hossain, M., & Taylor. (1998). An Examination of Audit Delay : Evidence from Pakistan. *Working Paper* , University of Manchester.

- IAI. (2002). *Standar Akuntansi Keuangan per 1 April 2002*. Jakarta: Salemba Empat.
- Jama'an. (2008). Pengaruh Mekanisme Corporate Governance dan Kualitas Kantor Akuntan Publik Terhadap Integritas Informasi Laporan Keuangan. *Jurnal Akuntansi dan Keuangan* , 43-52.
- Jensen, & Meckling. (1976). Theory of Firm : Managerial Behavior Agency Costs and Ownership Structure. *Journal of Financial Economics* , 305-360.
- Johnson, W., & Lys. (1990). The Market for Audit Services: Evidence from Voluntary Auditor Changes. *Journal of Accounting and Economics* , Vol12 pp.281-308.
- Kadir, A. (2008). Faktor-Faktor yang Berpengaruh terhadap Ketepatan Waktu Pelaporan Keuangan. *Tesis Program Pasca Sarjana Magister Sains Akuntansi Universitas Diponegoro* .
- Kalbers. (1992). An Examination Relationship Between Audit Committees and External Auditors. *The Ohio CPA Journal* , 19-27.
- Kim, W., & Sorensen. (1986). Evidence on Impact of the Agency Cost of Debt on Corporate Debt Policy. *Journal of Finance and Quantitative Analysis* , 21, 131-144.
- Klien. (2001). Audit Committee, Board of Director Characteristic and Earnings Management. *Journal Accounting and Economics* , Vol. 33, 375-400.
- KNKCG. (2002). Pedoman Good Corporate Governance. Jakarta.
- Komite Nasional Kebijakan Governance. (2004). Pedoman Good Corporate Governance. Jakarta.
- Kozlov. (2000). Does Foreign Ownership Matter? *Working Paper* , www.ssrn.com.
- Kross, W. (1981). Earning and Announcement Time Lags. *Journal of Bussiness Research* , 267-281.
- Lev, B. (1988). Toward a Theory of Equitable and Efficient Accounting Policy. *The Accounting Review* , (January);1-22.
- Mace. (1971). *Directors : Myth and Reality*. Boston: Harvard Business Review.
- Mace, M. (1986). The New Palgrave Dictionary of Money and Finance. pp.475-477.

- Mamduh, M. H., & Halim, A. (2003). *Analisis Laporan Keuangan*. Yogyakarta: UPP AMP YKPN.
- Mc Conel, J., & Servaes, I. (1990). Additional Evidence on Equity Ownership and Corporate Value. *Journal of Financial Economics* , 27: 595-612.
- Mc Gee, R. (2007a). Corporate Governance in Russia : Case Study of Timeliness of Reporting in the Telecom Industry. *International Finance Review* , 7, 365-390.
- Midiastuty, P., & Machfoedz. (2003). Analisis Hubungan Mekanisme Corporate Governance dan Indikasi Manajemen Laba. *Makalah SNA VI* , 176-199.
- Mitton. (2002). A Cross- Firm Analysis of The Impact of Corporate Governance on The East Asian Financial Crisis. *Journal of Financial Economics* , Vol.64 No.2, pp.215-41.
- Morck. (1988). Institutional Ownership and Market Valuation: An Empirical Analysis. *Journal of Financial Economics* , Vol.20, pp.293-315.
- Mullen, M.& Raghunandan (1996). Audit Committe Performance : An Investigation of the Consequences Associated with Audit Committees. *Auditing: A Journal of Practice and Theory* , Vol.15, No.1,pp.88-103.
- Naim, A. (1999). Nilai Informasi Ketepatan Waktu Penyampaian Laporan Keuangan: Analisis Empiris Regulasi Informasi di Indonesia. *Jurnal Ekonomi dan Bisnis* , Vol.14, hal.85-100.
- Nasir, N. M. (2008). Voluntary Disclosure and Corporate Governance among Financially Distressed Firms in Malaysia. *Managerial Auditing Journal* , 103-122.
- Nesbitt. (1994). Longterm Reward from Shareholder Activitism : A Study of CALPERS Effect. *Journal of Applied Corporate Finance Government* , 75-80.
- Niehaus, G. (1989). Ownership Structure and Inventory Method Choice. *The Accounting Review* , 269-283.
- OECD. (2005). *Good Corporate Governance*. Jakarta: PT Damar Mulia Pustaka.
- Owusu, & Ansah. (2000). Timeliness of Corporate Financial Reporting in Emerging Capital Market : Empirical Evidence from Zimbabwe Stock Exchange. *Journal Accounting & Business* , 241-254.

- Pakawaru, M. (2002). Hubungan Cah Flow Operasi dengan Perubahan Dividen pada Perusahaan Manufaktur di Bursa Efek Jakarta. *Tesis Program Pasca Sarjana Magister Sains Akuntansi Universitas Gajah Mada* , Yogyakarta. (Tidak Dipublikasikan).
- Petra. (2005). Do Outside Independent Directors Stregthen Corporate Boards? *Corporate Governance* , Vol.5 No.1, pp.55-64.
- Press, E., & Weintrop. (1990). Accounting- based Constraints in Public and Private Debt Agreements: Their Association with Leverage and Impact on Accounting Choice. *Journal of Accounting and Economics* , 65-95.
- Priyastiwi. (2002). Analisis Efek Interaksi antara Tipe Earning dan Ketepatan Waktu Laporan Keuangan terhadap Return saham. *Kajian Bisnis* , 149-161.
- Rachmawati, S. (2008). Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap Audit Delays dan Timeliness. *Jurnal Akuntansi dan Keuangan* , 1-10.
- Ragunandan, & Rama. (2001). Audit Commitee Composition, Directors and Interaction with Internal Auditing. *Accounting Horizontal* , Vol.15 no.2 pp.105.
- Rees, W., & Giner, B. (2001). On Asymmetric Recognition of Good and Bad News in France, Germany and the UK. *Journal of Business Finance and Accounting* , 28(9-10),1285-1332.
- Renny. (2006). Faktor-Faktor yang Mempengaruhi Ketepatan Waktu Pelaporan Keuangan Perusahaan Perbankan Go Publik di Bursa Efek Jakarta. *Jurnal Akuntansi dan Keuangan* , 41-67.
- Rezaee. (2005). Causes, Consequences, and Deterence of Financial Statement Fraud. *Critical Perspectives on Accounting* , Vol. 16 No.3, pp. 277-298.
- Ross, et al. (1999). *Corporate Finance, 5<sup>th</sup> edition*. Singapore: Irwin McGraw-Hill.
- Saleh, R. (2004). Studi Empiris Ketepatan Waktu Pelaporan Keuangan Perusahaan Manufaktur di Bursa Efek Jakarta. *Simposium Nasional Akuntansi VII (Desember)* , 897-910.
- Schwart, K., & Soo. (1996). Evidence of Regulatory Non Compliance with SEC Disclosure Rules on Auditor Changes. *The Accounting Review* , Vol.4 pp.555-572.

- Scott, W. R. (2003). *Financial Accounting Theory* 4th Edition. *Canada Inc : Pearson Education* .
- Shkolnikov. (2001). *Corporate Governance : Antidote to Corruption*. Prague: Transparency International.
- Shleifer, A., & Vishny. (1997). A Survey of Corporate Governance. *Journal of Finance* , 52 (2), 737-783.
- Simunic. (1980). The Pricing of Audit Services: Theory and Evidence. *Journal of Accounting Research* , 161-190.
- Sloan. (2001). Financial Accounting and Corporate Governance : Discussion. *Journal of Accounting and Economics* , Vol.32, pp.335-47.
- Smith JR., C. W., & L.Watts, R. (1996). The Investment Opportunity Set and Corporate Financing, Dividend and Compensation Policies. *Journal of Financial Economics* , 32, pp.263-292.
- Solomon, S., & Solomon, A. (2004). *Corporate Governance and Accountability*. *John Willey & Sons, Ltd* .
- Suaryana, A. (2006). Pengaruh Komite Audit terhadap Kualitas Laba. *Jurnal Riset Akuntansi Indonesia* , Vol.9 No.4, pp. 307-326.
- Sudarno, & Pendriani, M. (2008). Pemanfaatan Pelaporan Interim Bagi Investor dan Kreditor, Serta Ketepatan Waktu Penyampaian Laporan Tahunan. *Jurnal Akuntansi dan Keuangan* , Vol.2 No.1, pp.321-334.
- Suwardjono. (2005). *Teori Akuntansi : Perekayasaannya Pelaporan Keuangan*. Yogyakarta: BPFE.
- Tarjo. (2002). Analisa Free Cash Flow dan Kepemilikan Manajerial terhadap Kebijakan Hutang pada Perusahaan Publik Indonesia. *Tesis S2 Program Pasca Sarjana UGM* , Yogyakarta.
- Taurigana, & Clarck. (2000). The Demand for External Auditing: Managerial Share Ownership, Size, Gearing, and Liquidity Influences. *Management Accounting Review* , 346-365.