

DAFTAR PUSTAKA

- Agoes, Sukrisno. 2014. *Auditing (Pemeriksaan Akuntan) Oleh Kantor Akuntan Publik*, Edisi Ke 4. Jakarta: Salemba Empat.
- Al Daoud, et al. 2014, The Timeliness of Financial Reporting among Jordanian Companies: Do Company and Board Characteristics, and Audit Opinion Matter?, *Canadian Center of Science and Education*. Vol 10 (13)
- Al-Ghanem, W dan Hegazy, M. 2011. An Emperical Analysis of Audit Delays and Timeliness of Corporate Financial Reporting in Kuwait, *Eurasian Business Review*. Vol 1, pp 73-90.
- Arens, Elder, dan Beasley. 2014. *Auditing dan Jasa Assurance, Pendekatan Terintegrasi*. Jakarta: Erlangga.
- Ayemere, Ibadin Lawrence dan Elija Afensimi. 2015. Corporate Attribute and Audit Delay in Emerging Markets : Empirical Evidence from Nigeria, *International Journal of Business and Social Research*, Vol 05, issue 03.
- Bungin, Burhan. 2011. *Metodologi Penelitian Kuantitatif : Komunikasi, Ekonomi, dan Kebijakan Publik serta Ilmu-ilmu Sosial lainnya*. Jakarta : Kencana.
- Cahyanti *et al.*, 2016. Pengaruh Ukuran Perusahaan Profitabilitas dan Solvabilitas Terhadap Audit Delay, *Jurnal Administrasi Bisnis*, Vol 38
- Dao, Mai. 2014. Audit Tenure, Auditor Specialization and Audit Report Lag, *Managerial Auditing Journal*. Vol 29 (6)
- Dewi, I Gusti R.P dan Wirakusuma, M.G. 2014. Fenomena Ketepatanwaktuan Informasi Keuangan dan Faktor yang Mempengaruhi di Bursa Efek aIndonesia, *E-Journal Akuntansi Universitas Udayana*. 8.1, pp 171-186.
- Diana, A. L 2017. Pengaruh Ukuran Perusahaan, Umur Perusahaan dan Opini Audit terhadap Audit Delay, *Jurnal Akuntansi dan Manajemen*, Vol 13
- Efobi, U dan Okoubgo, P. 2014. Timeliness of Financial Reporting in Nigeria, *South African Journal of Accounting research*. Vol 28 (1), pp 65-77.

- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*, Semarang: Badan Penerbit Universitas Diponegoro.
- Godfrey, et al. 2012. *Accounting Theory 7 Edition*. Australia: John Willey & Sons Australia. Ltd.
- Guci *et al.*, 2019. Pengaruh Firm Size, Laba Rugi, Opini Auditor Terhadap Audit Delay Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2014 – 2018. *Jurnal Riset Akuntansi Multiparadigma*, Vol 6
- Hassan, Yousef Mohammed. 2016. Determinants of Audit Report Lag: Evidence from Palestina, *Journal of Accounting in Emerging Economies*, Vol 6 Iss 1, pp 13-32.
- Ikatan Akuntan Indonesia. 2015. *Pernyataan Standar Akuntansi Keuangan*.
- Ismail, H, M. Mazlina, dan Ming, Cho Oik. 2012. Timeliness Audited Financial Reports of Malaysian Listed Companies, *Interational Journal of Business and Social Science*. Vol 3 (22)
- Kasmir. 2015. *Analisis Laporan Keuangan*. Jakarta: Raja Grafindo Persada.
- Khoufi, N and Khoufi, W. 2018. An Empirical Examination of the Determinants of Audit Report Delay in France. *Managerial Auditing Journal*.
- Lestari, S.Y & Nuryatno, M. 2018. Factors Affecting the Audit Delay and its Impact on Abnormal Return in Indonesia Stock Exchange. *International Journal of Economics and Finance*, Vol 10
- Mulyadi. 2014. *Auditing*, Jakarta: Salemba Empat.
- Modugu, et al. 2012. Determinants of Audit Delay in Nigerian Companies: Empirical Evidence, *Research Journal of Finance and Accounting*. Vol 2 (6).
- Nelson, S.P dan Shukeri, S.N. 2011. Corporate Governance and Audit Report Timeliness: Evidence from Malaysia, *Research in Accounting in Emerging Economies*. Vol 11, pp 109-127.
- Peraturan Otoritas Jasa Keuangan/29/POJK.04/2016. Laporan Tahunan Emiten atau Perusahaan Publik.

Putra, P.G dan Putra, I.M. 2016. Ukuran Perusahaan Sebagai Pemoderasi Pengaruh Opini Auditor, Profitabilitas, dan Debt To Equity Ratio Terhadap Audit Delay, *E-Journal Universitas Udayana*.

Sekaran, Roger Bougie. 2017. *Metode Penelitian Untuk Bisnis*. Jakarta: Salemba Empat.

Suryanto, Tulus. 2016. Audit Delay and Its Implication for Fraudulent Financial Reporting: a Study of Companies Listed in the Indonesian Stock Exchange. *European Research Studie*. Vol XIX, pp 18-31

Vuko, Tina dan C. Marco, 2014. Finding Determinats of Audit Delay by Pooled OLS Regression Analysis, *Croatian Operational Research Society*. Vol 5, pp 81-91.



