

DAFTAR PUSTAKA

- Abdel-Khalik, A.R. (1993). "Why do Private Companies Demand Auditing? A Case for Organisational Loss of Control," *Journal of Accounting, Auditing & Finance*, 8: 31–52.
- Abdelsalam, O., & D. Street. (2007). "Corporate Governance and the Timeliness of Corporate Internet Reporting by U.K. Listed Companies," *Journal of International Accounting, Auditing & Taxation*, 16: 111–130.
- Abdulla, J.Y.A. (1996). "The Timeliness of Bahraini Annual Reports," *Advances in International Accounting*, 9: 73–88.
- Ahmad, R., dan Kamarudin, K. (2003). "Audit Delay dan the Timeliness of Corporate Reporting: Malaysian Evidence," *Communication Hawaii Internatoinal Conference on Business, (June), University of Hawaii-West Oahu*.
- Al-Ajmi, J. (2008). "Audit and Reporting Delays: Evidence from an Emerging Market," *Advances in Accounting*: 217-228.
- Alford, A., J. Jones, dan M. Zmejewski. (1994). "Extensions and Violations of the Statutory SEC from 10-k Filing Requirement," *Journal of Accounting and Economics, Vol. 17*: 229-254.
- Ashton, R.H., P.R. Graul, dan J.D. Newton. (1989). "Audit Delay and the Timeliness of Corporate Reporting," *Contemporary Accounting Research, Spring*: 657-673.
- Ashton, R.H., J.J. Willingham, dan R.K. Elliott. (1987). "An empirical analysis of audit delay," *Journal of Accounting Research, Vol. 25, No. 2 (Autumn)*: 275-292.
- Atiase, R.K., L.S. Bamber dan S. Tse. (1989). "Timeliness of Financial Reporting, the Firm Size Effect, and Stock Price Reactions to Annual Earnings Announcements," *Contemporary Accounting Research 5(2)*: 526-552.
- Ball, R. dan P. Brown. (1968). "An Empirical Evaluation of Accounting Income Numbers," *Journal of Accounting Research 6 (Autumn 1968)*: 159-178.
- Blanchet, J. (2002). "Global Standards Offer Opportunity," *Financial Executive (March/April)*: 28-30.
- Brown, P. dan J. Kennelly. (1972). "The Information Content of Quarterly Earnings: An Extension and Some Further Evidence," *Journal of Business 45 (July 1972)*: 403-415.

- Carslaw, C.A.P.N., dan Kaplan, S.E. (1991). "An Examination of Audit Delay: Further Evidence from New Zealand," *Accounting and Business Research*, vol.22, No.85 (Winter): 21-32.
- Chambers, A.E. and S.H. Penman. (1984). "Timeliness of Reporting and the Stock Price Reaction to Earnings Announcements," *Journal of Accounting Research*, Spring 1984: 21-47.
- Chow, C. (1982). "The Demand for External Auditing: Size, Debt, and Ownership Influences," *Accounting Review*, 57: 272-291.
- Davies, B. and Whittred G.P. (1980). "The Association Between Selected Corporate Attributes and Timeliness in Corporate Reporting," *Further Analysis. Abacus*, June: 48-60.
- Dogan, M., E. Coskun dan O. Celik. (2007). "Is Timing of Financial Reporting Relating to Firm Performance?—An Examination on ISE Listed Companies," *International Research Journal of Finance and Economics*, Vol. 12: 220-233.
- Dwitridinda. (2007). Pengaruh Penerapan Corporate Governance terhadap Kemungkinan Perusahaan Mengalami Financial Distress. Jakarta. FEUI.
- Dyer, J.C. dan A.J. McHugh. (1975). "The Timeliness of the Australian Annual Report," *Journal of Accounting Research* 13 (Autumn 1975): 204-219.
- Elder, R.J., M.S. Beasley, dan A.A. Arens. (2008). *Auditing and Assurances Services (13th edition)*. New Jersey: Pearson Prentice Hall.
- Feltham, G.A. (1972). "Information Evaluation," *Studies in Accounting Research* no. 5, Sarasota, Fla: American Accounting Association.
- Foster, G. (1986). *Financial Statement Analysis*. New Jersey: Prentice-Hall Englewood Cliffs.
- Givoly, D. and D. Palmon. (1982). "Timeliness of Annual Earnings Announcements: Some Empirical Evidence," *Accounting Review*, July 1982: 486-508.
- Hossain, M. dan Taylor, P. (1998). "An Examination of Audit Delay: Evidence from Pakistan," *Working Paper University of Manchester*.
- Ikatan Akuntan Indonesia. (2001). Standar Profesional Akuntan Publik. Jakarta: Salemba Empat.
- Ikatan Akuntan Indonesia. (2009). *Pernyataan Standar Akuntansi Keuangan No.1 (Penyajian Laporan Keuangan Revisi 2009)*. Jakarta: IAI.

- Investopedia. (2010). Return on Asset Definition, tersedia di www.investopedia.com/terms/r/returnonassets.asp diakses pada 5 Juni 2010, pukul 14.05.
- Jensen, M.C. dan Meckling. (1976). "Theory of the Firm: Managerial Behavior, Agency Cost and Ownership Structure," *Journal of Financial Economics*. Vol 3: 305-360.
- Khasharmeh, H.A. dan Aljifri, K. (2010). "The Timeliness of Annual Reports in Bahrain and the United Arab Emirates: An Empirical Comparative Study," *The International Journal of Business and Finance Research (Volume 4, 2010)*: 51-71.
- Krishnan, G.V. (2005). "The Association Between Big 6 Auditor Industry Expertise and the Asymmetric Timeliness of Earnings," *Journal of Accounting, Auditing & Finance*, 20: 209–228.
- Kross, W. and D.A. Schroeder. (1984). "An Empirical Investigation of the Effect of Quarterly Earnings Announcement Timing on Stock Returns," *Journal of Accounting Research*, Spring 1984,: 153-176.
- Kulzick, R.S. (2004). "Sarbanes-Oxley: Effects on Financial Transparency," *S.A.M. Advanced Management Journal* 69(1): 43-49.
- Leventis, S., P. Weetman, dan C. Caramanis. (2005). "Determinants of Audit Report lag: Some Evidence from the Athens Stock Exchange," *International Journal of Auditing*, Vol. 9: 45-58.
- Levine, D.M., D.F. Stephan, T.C. Krehbiel, dan M.L. Berenson. (2008). *Statistics for Managers Using Microsoft Excel*. United States of America: Pearson International Edition.
- McGee, R.W. (2009). *Corporate Governance in Developing Economies Country Studies of Africa, Asia and Latin America*. Miami: Springer.
- Monks, R.A.G., dan N. Minow. (2001). *Corporate Governance, Second Edition*. Malden, Massachusetts: Blackwell Publishers Inc.
- OECD Online. (2001). The OECD Principles of Corporate Governance, tersedia di www.oecd.org/daf/governance/principles.htm diakses pada 17 Juli 2010, pukul 13.10.
- Owusu-Ansah, S. (2000). "Timeliness of Corporate Reporting in Emerging Capital Markets: Empirical Evidence from Zimbabwe Stock Exchange," *Accounting and Business Research*. Summer: 243-254.
- Perdhana, G. S. (2009). Analisis Pengaruh Ukuran Perusahaan, Opini Audit, Ukuran KAP dan Jenis Industri terhadap Audit Lag pada Perusahaan Publik

yang Terdaftar di BEI: Industri Manufaktur dan Perbankan. Depok: Universitas Indonesia.

- Prabandari, P.D.M. dan Rustiana. (2007). "Beberapa Faktor yang Berdampak pada Perbedaan *Audit Delay* (Studi Empiris pada Perusahaan-perusahaan Keuangan yang Terdaftar di BEJ)," *KINERJA vol.11 No.1*: 27-29.
- Prickett, R. (2002). Sweet Clarity. *Financial Management* (September): 18-20.
- Ponte, E.B., T.E. Rodriguez, dan C.B. Dominguez. (2008). "Empirical analysis of delays in the signing of audit reports in Spain," *International Journal of Auditing, Vol. 12, No. 2, July 2008*: 129-140.
- Rachmawati, S. (2008). "Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap *Audit Delay* dan *Timeliness*," *Jurnal Akuntansi dan Keuangan Vol. 10, No. 1, Mei 2008*: 1-10.
- Sekaran, U. (2003). *Research Method for Business*. United States of America: John Wiley & Sons.
- Soltani, B. (2002). "Timeliness of Corporate and Audit Reports: Some Empirical Evidence in the French context," *The International Journal of Accounting, 37*: 215-246.
- Subramanyam, K. R. dan J.J. Wild. (2009). *Financial Statement Analysis*. Singapore: McGraw Hill International Edition.
- Sudarmadji, A.M. dan Sularto, L. (2007). "Pengaruh Ukuran Perusahaan, Profitabilitas, *Leverage* dan Tipe Kepemilikan Perusahaan terhadap Luas *Voluntary Disclosure* Laporan Keuangan Tahunan" *Proceeding PESAT 2007, 21-22 Agustus 2007, Auditorium Kampus Universitas Gunadarma*.
- Vivanews. (2009). 79 Emiten Masuk Kategori Buruk Terapkan GCG, tersedia di http://bisnis.vivanews.com/news/read/53121-79_emiten_masuk_kategori_buruk_terapkan_gcg diakses pada 13 Juni 2010, pukul 21.30
- Waresul, K.A.K.M, dan A. Jamal. (2005). "Does Regulatory Change Improve Financial Reporting Timeliness? Evidence from Bangladesh Listed Companies," *Working Paper Series No. 30, School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand*.
- Whittred, G.P. (1980). "The Timeliness of the Australian Annual Report: 1972–1977," *Journal of Accounting Research, Vol. 18, No. 2*: 623–28.
- Wikipedia. (2010). Laporan Keuangan, tersedia di http://id.wikipedia.org/wiki/Laporan_keuangan diakses pada 1 Maret 2010, pukul 12:29.