

REFERENCES

- Al-Ajmi, Jasim. 2008. Audit and Reporting Delays: Evidence from An Emerging Market. *Advances in Accounting, incorporating Advances in International Accounting* 24. 217–226.
- American Institute of Certified Public Accountants (AICPA). 1978. *The Commission on Auditors Responsibilities: Report, Conclusions and Recommendations*. New York, NY: AICPA.
- Ashton, R.H., J.J. Willingham, & R.K. Elliot. 1987. An empirical analysis of audit delay. *Journal of Accounting Research*, Vol. 25 (2): 275-292.
- Asthana, S, Steven Balsam & Jagan Krishnan. 2007. Audit Firm Reputation, Auditor Switches, and Clients Stock Price Reactions: The Andersen Experience. Working Paper Series. Texas University.
- Bamber, M.E., L.S. Bamber, & M.P. Schoderbek. 1993. Audit structure and other determinants of audit report lag: An empirical analysis. *Auditing: A Journal of Practice and Theory*, 25 (2): 1-23.
- Blankley, A.I., D.N. Hurtt, & J.E. MacGregor. 2014. The relationship between audit report lags and future restatements. *Auditing: A Journal of Practice and Theory*, 33 (2): 27-57.
- Carcello, J.V. & A.L. Nagy. 2004. Audit firm tenure and fraudulent financial reporting. *Auditing: A Journal of Practice and Theory*, 23 (2): 55-69.
- Carslaw, A. and Kaplan, S. (1991). 'An examination of audit delay: further evidence

from New Zealand'. *Accounting and Business Research*, 22: 21-32.

Chamber, A.E. & S. Penman. 1984. Timeliness of reporting and the stock price reaction to earnings announcements. *Journal of Accounting Research*, Vol. 22 (1): 21-47.

Courtis, J. K, 1976, Relationship Between Timeliness in Corporate Reporting and Corporate Attributes. *Accounting and Business Research* (Winter). p45-56.

DeFond, M.L. & J.R. Francis. 2005. Audit research after Sarbanes-Oxley. *Auditing: A Journal of Practice and Theory*, 24 (Supplement): 5-30.

Dopuch, N., R.R. King, dan R. Schwartz. 2001. An experimental investigation of retention and rotation requirements. *Journal of Accounting Research*, 39 (1): 93-117.

Febrianto, R. 2009. "Pergantian Auditor dan Kantor Akuntan Publik". Retrieved from: <http://rfebrianto.blogspot.com/2009/05/pergantian-auditor-dan-kantor-akuntan.html> (May, 2017).

Febrianto, R. & S. Sugiri. Does Mandatory Auditor Rotation Increase Audit Quality? A Test of Indonesian Ministry of Finance's Decree Effectiveness. *Jurnal Akuntansi dan Manajemen*, Vol. 25, No.1, p.1-12.

Financial Accounting Standards Board (1980), Qualitative Characteristics of Accounting Information, Statement of Financial Accounting Concepts No. 2, Stamford, Connecticut.

Geiger, M. A., dan K. Raghunandan (2002). Auditor Tenure and Audit Reporting Failure. *Auditing: A Journal of Practice and Theory* 21(1), 67-78.

- Giri, Efraim Ferdinan. 2010. Pengaruh Tenur Kantor Akuntan Publik (KAP) dan Reputasi KAP Terhadap Kualitas Audit : Kasus Rotasi Wajib Auditor di Indonesia. Universitas Jenderal Soedirman Purwokerto.
- Givoly, D., and D. Palmon. 1982. Timeliness of annual earnings announcements: Some empirical evidence. *The Accounting Review* (July): 486-508.
- Halim, Varianada. 2000. "Faktor-Faktor yang Mempengaruhi Audit Delay: Studi Empiris pada Perusahaan-perusahaan di Bursa Efek Jakarta". *Jurnal Bisnis dan Akuntansi*. Vol. 2. No.1. Pp63-75.
- Hakansson, N.H. 1977. Interim disclosure and public forecasts: An economic analysis and a framework for choice. *The Accounting Review*, Vol. 52 (2): 396-416.
- Hoyle, J. 1978. Mandatory Audit Rotation: and An Alternatif. *The Journal of Accountancy* 73: 69-78.
- Jensen, Michael C. and William H. Meckling. 1976. Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*.
- Johnson, V.E., I.K. Khurana, & J.K. Reynolds. 2002. Audit-firm tenure and the quality of financial reports. *Contemporary Accounting Research* (Winter): 637-660.
- Junaidi, J. Hartono, S. Miharjo, & E. Suwardi. 2014. Pengaruh tenur dan rotasi KAP pada independensi. *Disertasi*, Universitas Gadjah Mada.
- Kinney, W.R. 1999. Auditor independence: A burdensome constraint or core value? *Accounting Horizons*, 13 (1): 69-75.

Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan Nomor:
Kep-346/BL/2011 tentang Penyampaian Laporan Keuangan.

<http://www.bapepam.go.id>. (May, 2017)

Keputusan Menteri Keuangan no. 423. 2002. Menteri Keuangan Republik
Indonesia.

Keputusan Menteri Keuangan no. 359. 2003. Menteri Keuangan Republik
Indonesia.

Keputusan Menteri Keuangan no. 17. 2008. Menteri Keuangan Republik Indonesia.

Lazer, R., Livnat, J. & Tan, C. (2004), Restatements and accruals after auditor
changes. Working paper. New York University.

Lee, Ho-Young and Jahng, Geum Joo. 2008. Determinants of Audit Report Lag:
Evidence From Korea-An Examination of Auditor-Related Factor's. The
Journal of Applied Bussines Research. Volume 24 Number 2.

Lee, H.Y., Vivek Mande, and Myungsoo Son. 2009. Do Lengthy Auditor Tenure
and the Provision of Non-Audit Services by the External Auditor Reduce
Audit Report Lags?. International Journal of Auditing. Vol.13. pp. 87-104

Myers, J.N., L.A. Myers, dan T.C. Omer. 2003. Exploring the term of the auditor-
client relationship and the quality of earnings: A case for mandatory rotation?
The Accounting Review, (July): 779-799.

Myers, J., Myers, L., Palmrose, Z. & Scholz, S. (2005). The length of the auditor-
client relationship and financial statement restatements. Working paper,
University of Illinois.

Perdana, Muhammad Adhi. 2014. Pengaruh Rotasi Kantor Akuntan Publik dan

Rotasi Akuntan Publik (Partner Auditor) terhadap Kualitas Audit. Universitas Diponegoro.

Pizzini, M, S. Lin, & D.E. Ziegenfuss. 2015. The impact of internal audit function quality and contribution on audit delay. *Auditing: A Journal of Practice and Theory*, 34 (1): 25-58.

Praetika, Putu Yulia Hartanti & Ni Ketut Rasmini. 2016. *Pengaruh Audit Tenure, Pergantian Auditor dan Financial Distress pada Audit Delay pada Perusahaan Consumer Goods*. E-Jurnal Akuntansi Universitas Udayana. Vol.15, No.3.

Securities Exchange Commission (SEC). 1994. Staff Report on Auditor Independence. Washington. D.C.: Government Printing Office.

Siregar, S.V., Fitriany, A. Wibowo, V. Anggraita. 2011. Rotasi dan kualitas audit: Evaluasi atas kebijakan Menteri Keuangan KMK. No. 423/KMK.6/2002 tentang Jasa Akuntan Publik. *Jurnal Akuntansi dan Keuangan Indonesia*, Vol. 8, No. 1.

Subekti, Imam dan Novi Wulandari Widiyanti. 2004. Faktor-Faktor yang Berpengaruh Terhadap Audit Delay di Indonesia. Simposium Nasional Akuntansi 7.

Susan dan Trisnawati. 2011. "Faktor-Faktor yang Mempengaruhi Perusahaan melakukan Auditor Switching". *Jurnal Bisnis dan Akuntansi*. Vol. 13, No.2, Agustus 2011, Hlm 131-144.

Tambunan, Pinta Uli. 2014. Pengaruh Opini Audit, Pergantian Auditor dan Ukuran Kantor Akuntan Publik terhadap Audit Report Lag. *Jurnal Ilmiah*. Fakultas

Ekonomi Universitas Negeri Padang.

Tanyi, P., K. Raghunandan, and Abhijit Barua. 2010. Audit Report Lags after Voluntary and Involuntary Auditor Changes. *Accounting Horizons*. Vol. 24, No. 4. pp. 671–688.

Verawati, Ni Made Adhika & Made Gede Wirakusuma. 2016. *Pengaruh Pergantian Auditor, Reputasi KAP, Opini Audit dan Komite Audit pada Audit Delay*. E-Jurnal Akuntansi Universitas Udayana. Vol.17, No.2.

Whittred, G. P. 1980. Audit qualification and the timeliness of corporate annual reports. *The Accounting Review* (October): 563-77.

Whitworth, J.D. & T.A. Lambert. 2014. Office-level characteristics of the Big 4 and audit report timeliness. *Auditing: A Journal of Practice and Theory*, 33 (3): 129-152.

Widiastuty, E., and Febrianto, R. 2010. Pengukuran Kualitas Audit: Sebuah Esai. *Jurnal Ilmiah Akuntansi dan Bisnis*. Retrieved from: <https://ojs.unud.ac.id/index.php/jiab/article/view/2621> (May, 2017).

Yanuarizqi, Diazzara Putri. Faktor Yang Mempengaruhi Audit Delay : Studi Kasus pada Perusahaan Manufaktur yang Terdaftar di BEI 2011-2012. Universitas Negeri Surabaya.