

## DAFTAR PUSTAKA

- Abdillah, M. R., Mardijuwono, A. W., & Habiburrochman, H. (2019). The effect of company characteristics and auditor characteristics to audit report lag. *Asian Journal of Accounting Research*, 4(1), 129-144.
- Abidin, A., & Ahmad-Zaluki, N. A. (2012). Auditor industry specialism and reporting timeliness. *Procedia – Social and Behavioral Sciences*, 65, 873-878.
- Agoglia, C. P., Hatfield, R. C., & Lambert, T. A. (2015). Audit team time reporting: An agency theory perspective. *Accounting, Organizations and Society*, 44, 1-14.
- Ahmad, M., Mohamed, A., & Nelson, S. P. (2016). The association between industry specialist auditor and financial reporting timeliness-Post MFRS period. *Procedia – Social and Behavioral Sciences*, 219, 55-62.
- Alkhatib, K., & Marji, Q. (2012). Audit report timeliness: Empirical evidence from Jordan. *Procedia – Social and Behavioral Sciences*, 62, 1342-1349.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2008). *Auditing dan Jasa Assurance: Pendekatan Terintegrasi*, Jilid 1. Edisi 12. Jakarta: Erlangga.
- Al-Ajmi, J. (2008). Audit and reporting delays: Evidence from an emerging market. *Advance in Accounting*, 24(2), 217-226.
- Bouckova, M. (2015). Management accounting and agency theory. *Procedia Economics and Finance*, 25, 5-13.
- Carslaw, C. A. P. N., & Kaplan, S. E. (1991). An examination of audit delay: Further evidence from New Zealand. *Accounting and Business Research*, 22(85), 21-32.
- Cooper, D. R., & Schindler, P. S. (2006). *Metode Riset Bisnis*. Jakarta: PT Media Global Edukasi.
- Dao, M., & Pham, T. (2014). Audit tenure, auditor specialization and audit report lag. *Managerial Auditing Journal*, 29(6), 490-512.
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2-3), 275-326.
- Francis, J. R. (2004). What do we know about audit quality?. *The British Accounting Review*, 36(4), 345-368.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi*. Edisi 7. Semarang: Badan Penerbit Universitas Diponegoro.

- Habib, A. (2011). Audit firm industry specialization and audit outcomes: Insights from academic literature. *Research in Accounting Regulation*, 23(2), 114-129.
- Habib, A., & Bhuiyan, M. B. U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing, and Taxation*, 20(1), 32-44.
- Hassan, Y. M. (2016). Determinant of audit report lag: Evidence from Palestine. *Journal of Accounting in Emerging Economies*, 6(1), 13-32.
- International Accounting Standards Board (2018). *International Financial Reporting Standards: Conceptual Framework for Financial Reporting*. London: United Kingdom.
- Kamalluarifin, W. F. S. W. (2016). The influence of corporate governance and firm characteristics on the timeliness of corporate internet reporting by top 95 companies in Malaysia. *Procedia Economics and Finance*, 35, 156-165.
- Kend, M. (2008). Client industry audit expertise: Towards a better understanding. *Pacific Accounting Review*, 20(1), 49-62.
- Lambert, T. A., Jones, K. L., Brazel, J. F., & Showalter, D. S. (2017). Audit time pressure and earnings quality: An examination of accelerated filings. *Accounting, Organizations and Society*, 58, 50-66.
- Leventis, S., Weetman, P., & Caramanis, C. (2005). Determinants of audit report lag: Some evidence from the Athens Stock Exchange. *International Journal of Auditing*, 9(1), 45-58.
- Mbobo, M. E., & Ekpo, N. B. (2016). Operationalising the qualitative characteristics of financial reporting. *International Journal of Finance and Accounting*, 5(4), 184-192.
- Moroney, R. (2007). Does industry expertise improve the efficiency of audit judgement?. *Auditing: A Journal of Practice and Theory*, 26(2), 69-94.
- Otoritas Jasa Keuangan (2016). *Laporan Tahunan Emiten atau Perusahaan Publik Nomor 29*. Jakarta: Otoritas Jasa Keuangan Republik Indonesia.
- Rashid, A. (2015). Revisiting agency theory: Evidence of board independence and agency cost from Bangladesh. *Journal of Business Ethics*, 130(1), 181-198.
- Rusmin, R., & Evans, J. (2017). Audit quality and audit report lag: Case of Indonesian listed companies. *Asian Review of Accounting*, 25(2), 191-210.

Sekaran, U., & Bougie, R. (2017). *Metode Penelitian untuk Bisnis: Pendekatan Pengembangan-Keahlian*. Edisi 6. Jakarta: Salemba Empat.

Thompson, C. B. (2009). Descriptive data analysis. *Air Medical Journal*, 28(2), 56-59.

Yuan, R., Cheng, Y., & Ye, K. (2016). Auditor industry specialization and discretionary accruals: The role of client strategy. *The International Journal of Accounting*, 51(2), 271-239.

