

DAFTAR PUSTAKA

- Alif, M., & Dinar, M. (2021). The effect of auditor opinion on the timeliness of financial report submission in the manufacturing sector in Indonesia. *International Journal of Business and Management Review (IJBMR)*, 9(2), 93-104.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and Assurance Services (16th ed.)*. Harlow: Pearson Education.
- Arens, A. Alvin, Randal J. Elder, dan Mark S. Beasley. 2016. *Auditing dan Jasa Assurance Pendekatan Terintegrasi*. Jilid 1. Edisi 12.
- Astuti, Widia, and Teguh Erawati. (2018) Pengaruh Profitabilitas, Umur Perusahaan dan Ukuran Perusahaan terhadap Ketepatan Waktu Penyampaian Laporan Keuangan Perusahaan: Studi pada perusahaan perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2016. *Kajian Bisnis Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha* 26(2): 144-157.
- Bandyopadhyay, S. P., Chen, C., & Yu, Y. (2014). Mandatory audit partner rotation, *Audit Market Concentration*, and audit quality: Evidence from China. *Advances in accounting*, 30(1), 18-31.
- Clarina, M., & Fitriany, F. (2019). The Impact of *Audit Market Concentration* on Audit Quality: Evidence from Indonesia. *Jurnal Pengurusan*, (57).
- De-Angelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, vol. 3, pp. 183–199.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82.
- DeFond, M. and Zhang, J. (2014) A Review of Archival Auditing Research. *Journal of Accounting and Economics*, 58, 275-326.
- Francis, J. R., & Wang, D. (2008). The Joint Effect of Investor Protection and Big 4 Audits on Earnings Quality around the World. *Contemporary Accounting Research*, 25(1), 157-191.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.

- Gunawan, I., & Kristanto, D. A. (2023). The impact of *Audit Market Concentration* and company size on audit quality with earnings management as an intervening variable: Empirical evidence from the Indonesia stock exchange. *International Journal of Economics, Commerce and Management*, 8(1), 54-75.
- Gunn, J. L., Kawada, B. S., & Michas, P. N. (2019). *Audit Market Concentration, audit fees, and audit quality: A cross-country analysis of complex audit clients*. *Journal of Accounting and Public Policy*, 38(6), 106693.
- Gunn, J. L., Kawada, B. S., & Michas, P. N. (2019). The Impact of *Audit Market Concentration* on Audit Quality: Evidence from Audit Hours. *The Accounting Review*, 94(2), 285–314.
- Haryani, J., & Wiratmaja, I. D. N. (2014). Pengaruh ukuran perusahaan, komite audit, penerapan international financial reporting standards dan kepemilikan publik pada audit delay. *E-Jurnal Akuntansi Universitas Udayana*, 6(1), 63-78.
- Healy, P. M., & Wahlen, J. M. (1999). A review of the earnings management literature and its implications for standard setting. *Accounting horizons*, 13(4), 365-383.
- Herawati, T., & Selfia, S. S. (2019). Tinjauan indikator kualitas audit. *Prosiding FRIMA (Festival Riset Ilmiah Manajemen Dan Akuntansi)*, (2), 122-126.
- Huang, T. C., Chang, H., & Chiou, J. R. (2016). *Audit Market Concentration, audit fees, and audit quality: Evidence from China*. *Auditing: A Journal of Practice & Theory*, 35(2), 121-145.
- Indriyani, M., & Meini, Z. (2021). Pengaruh Ukuran Kap, Audit Fee, Dan Ukuran Perusahaan Terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Perbankan Sektor Industri Barang Konsumsi Terdaftar Di Bursa Efek Indonesia Periode 2015–2019). *Jurnal Akuntansi Dan Keuangan*, 10(2), 107-124.
- Jogiyanto Hartono. (2013). *Teori Portofolio dan Analisis Investasi*. BPFE.
- Knechel, W. R., Krishnan, G. V., Pevzner, M. B., Shefchik, L. B., & Velury, U. K. (2013). Audit Quality: Insights from the Academic Literature. *Auditing: A Journal of Practice & Theory*, 32(Supplement 1), 385-421.
- Meckling, W. H., & Jensen, M. C. (1976). Theory of the Firm. *Managerial Behavior, Agency Costs and Ownership Structure*.

- Messier Jr, W. F., Reynolds, J. K., Simon, C. A., & Wood, D. A. (2011). The effect of using the internal audit function as a management training ground on the external auditor's reliance decision. *The accounting review*, 86(6), 2131-2154.
- Mulyadi. (2013). *Auditing: Jasa Assurance & Attestasi*. Salemba Empat.
- Mulyadi. (2013). *Sistem Akuntansi (3 ed.)*. Salemba Empat.
- Permatasari, A. N., Rahadian, D., & Yunita, I. (2017). Pengaruh CAR, LDR, BOPO, NPL dan Ukuran Perusahaan Terhadap Profitabilitas (Studi Kasus Pada Bank Umum Swasta Nasional Devisa dan Bank Umum Swasta Nasional Non Devisa di Indonesia Periode 2012-2015). *eProceedings of Management*, 4(2).
- Public Company Accounting Oversight Board (PCAOB) (2015a), Concept Release on Audit Quality Indicators, PCAOB Release No. 2015-005, PCAOB, Washington, DC, available at:
http://pcaobus.org/Rules/Rulemaking/Docket%20041/Release_2015_005.pdf
- Ratna Dwi Titi Rahayu. (2017). Pengaruh Ukuran Perusahaan, Umur Perusahaan, Opini Auditor, Dan Kepemilikan Publik Terhadap Ketepatan Waktu Penyampaian Laporan Keuangan (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI Periode 2011-2015). *Jurnal Pendidikan Akuntansi*.
- Robik, K., Naruli, A., & Kusuma, M. (2022). Moderasi Kualitas Audit Dalam Pengaruh Manajemen Laba Terhadap Kualitas Laba Komprehensif. *Jca (Jurnal Cendekia Akuntansi)*, 2(2), 27-46.
- Roychowdhury, S. 2006. Earnings Management Through Real Activities Manipulation. *Journal of Accounting and Economics*, 42: 335-370.
- Schipper, K. (1989). *Earnings management*. *Accounting horizons*, 3(4), 91.
- Sugiyono. (2018). *Metode penelitian kuantitatif*. Alfabeta : Bandung.
- Sugiyono. (2020). *Metode penelitian kuantitatif kualitatif Dan R & D (2 ed.)*. Alfabeta : Bandung.
- Teoh, S. and Wong, T.J. (1993) Perceived Auditor Quality and the Earnings Response Coefficient. *Accounting Review*, 68, 346-366.

Toding, M., & Wirakusuma, M. G. (2013). Faktor-faktor yang mempengaruhi ketepatan waktu penyampaian laporan keuangan. *E-Jurnal Akuntansi Universitas Udayana*, 3(3), 15-31.

Watts and Zimmerman, 1986, *Positive Accounting Theory*, Prentice

WF Messier Jr, SM Glover, DF Prawitt. McGraw-Hill (2017) *Auditing & assurance services: A systematic approach*.

Whittington, O. R., & Kurt Pany. (2018). *Principles of Auditing & Other Assurance Services*. New York: McGraw - Hill Education

Yeni, S. (2021). The effect of public accounting firm size, audit opinion, and company size on the timeliness of financial statements with leverage as a moderating variable. *International Journal of Advanced Science and Technology*, 30(3), 1717-1726.

Zerni, M., Haapamäki, E., Järvinen, T., & Niemi, L. (2012). Do Joint Audits Improve Audit Quality? Evidence from Voluntary Joint Audits. *European Accounting Review*, 21(4), 731-765.



UNIMED

THE
Character Building
UNIVERSITY