

DAFTAR PUSTAKA

- Abidin, S., & Zaluki, N.A. (2012). Auditor industri specialism and reporting timeliness. *Procedia-Social and Behavioral Sciences*, 65, 873-878
- Ahmad, M., Mohamed, H., & 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
- Anshori, M., & Iswati, I. (2009). *Buku ajar metodologi penelitian kuantitatif*. Surabaya : Pusat Penerbitan dan Percetakan Unair (AUP)
- Bungin, B. (2009). *Metodologi penelitian kuantitatif*. Jakarta : Kencana Prenada Media Grup
- Calton, J., & Lad, L. (1995). Social Contracting as a Trust-Building Process of Network Governance. *Business Ethics Quarterly*, 5(2), 271-295. doi:10.2307/3857357
- Chen, Y., Gul, F.A., Truong, C., & Veeraraghavan, M. (2016). Auditor client specific knowledge and internal control weakness : some evidence on the role of auditor tenure and geographic distance. *Journal of Contemporary Accounting & Economics*, 12 (2), 121-140
- Choi, J.H., Kim, J.B., Qiu, A.A., & Zang, Y. (2012). Geographic proximity between auditor and client : How does it impact audit quality? *Auditing : a journal of practice & theory*, 31 (2), 43-72
- Coval J, Moskowitz T (2001) The geography of investment: informed trading and asset prices. *J Polit Econ* 109(4):811–841
- Dao, M., & Pham, T. (2014). Audit tenure, auditor specialization and audit report lag. *Managerial Auditing Journal*, 29 (6): 490-512
- Dong, B., Robinson, D., & Xu, L. (2017). Auditor-client geographic proximity and audit report timeliness. *Advances in Accounting*, xxx (xxxx), xxx-xxx. <https://doi.org/10.1016/j.adiac.2017.12.001>
- Ghozali, Imam. (2009). *Ekonometrika teori, konsep, dan aplikasi dengan SPSS 17*. Semarang : Badan Penerbit Universitas Diponegoro
- _____. (2013). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro

- Gordon, I. R., & McCann, P. (2000). Industrial Clusters: Complexes, Agglomeration and/or Social Networks? *Urban Studies*, 37(3), 513–532.
<https://doi.org/10.1080/0042098002096>
- Gudono. (2014). *Analisis data multivariat*. Edisi 3. Yogyakarta : BPFE-Yogyakarta
- Habib, A., & Bhuiyan, B.U. (2011). *Audit firm industry specialization and the audit report lag*. *Journal of International Accounting, Auditing and Taxation*, 20 : 32-44
- Herusetya, A. (2009). Pengaruh ukuran auditor dan spesialisasi auditor terhadap kualitas laba. *Jurnal Akuntansi dan Keuangan Indonesia*, 6(1), 46-70
- IAI. (2018). *SAK Standar Akuntansi Keuangan*. Jakarta : Ikatan Akuntansi Indonesia.
- Innayati, C.D., & Susilowati, E. (2015). Pengaruh karakteristik perusahaan dan auditor terhadap audit delay. *Jurnal Akuntansi*, XIX, 449-461
- Jensen, K., Kim, J., & Yi, H. (2015). The geography of US auditors : information quality and monitoring costs by local versus non-local auditors. *Rev Quant Finan Acc*, 44, 513-549
- Puspitasari, K.D, & Latrini, YM.D. (2014). Pengaruh ukuran perusahaan, anak perusahaan, *leverage*, dan ukuran KAP terhadap audit delay. *E-Jurnal Akuntansi Universitas Udayana*, 8(2) : 283-299.
- Solimun. (2002). *Multivariate analysis structural equation modelling (SEM) Lisrel dan Amos*. Malang : Penerbit Universitas Negeri Malang
- Timmermans, Melissa. (2013). Local bias? The effect of auditor-client distance on audit quality. *Tilburg University-School of Economic and Management*
- Wahyudi, S.T. (2016). *Konsep dan Penerapan Ekonometrika*. Depok : PT Rajagrafindo Persada

LAIN-LAIN

Peraturan Otoritas Jasa keuangan Nomor : 29/POJK.04/2016

Peraturan Otoritas Jasa Keuangan Nomor : 7 /POJK.04/2018

Keputusan Dewan Pengurus Institut Akuntan Publik Indonesia Nomor 4 Tahun 2018

Undang-Undang Nomor 16 Tahun 2009

<https://www.cnbcindonesia.com/market/20190509090006-17-71388/perhatian-24-emiten-ini-kena-sanksi-bei-kenapa>