

## DAFTAR PUSTAKA

- Lestari, D. (2010). Analisis Faktor-Faktor Yang Mempengaruhi Audit Delay : Studi Empiris Pada Perusahaan Consumer Goods Yang Terdaftar Di Bursa Efek Indonesia. *DIPONEGORO JOURNAL OF ACCOUNTING*. <https://doi.org/10.4028/www.scientific.net/AMR.328-330.943>
- Keuangan, S. A. (2013). Ikatan akuntan indonesia. *Salemba Empat. Jakarta*.
- Aryati, T. (2009). FAKTOR-FAKTOR YANG MEMPENGARUHI AUDIT DELAY DAN TIMELINESS. *Media Riset Akuntansi, Auditing Dan Informasi*. <https://doi.org/10.25105/mraai.v5i3.1820>
- MALETTA, M. J. (1993). An Examination of Auditors' Decisions to Use Internal Auditors as Assistants: The Effect of Inherent Risk. *Contemporary Accounting Research*. <https://doi.org/10.1111/j.1911-3846.1993.tb00895.x>
- Jensen, M.C.; Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency cost, and capital structure. *Journal of Financial Economics*.
- Masdupi, E. (2005). Analisis Dampak Struktur Kepemilikan pada Kebijakan Hutang dalam Mengontrol Konflik Keagenan. *Jurnal Ekonomi Dan Bisnis Indonesia*.
- Wiwik Utami. (2006). Analisis Determinan Audit Delay Kajian Empiris Di Bursa Efek Jakarta. *BULLETIN Penelitian*.
- ISA 315. (2016). International Standard on Auditing 315: Identifying and Assessing the Risks of Material Misstatement Through Understanding the. In *Handbook of International Quality Control, Auditing Review, Other Assurance, and Related Services Pronouncements*.
- Rachmawati, S. (2008). Pengaruh Faktor Internal dan Eksternal Perusahaan Terhadap Audit Delay dan Timeliness. *Jurnal Akuntansi Dan Keuangan*.
- Abbott, L. J., Parker, S., & Peters, G. F. (2012). Audit Fee Reductions from Internal Audit-Provided Assistance: The Incremental Impact of Internal Audit Characteristics\*. *Contemporary Accounting Research*. <https://doi.org/10.1111/j.1911-3846.2011.01072.x>
- Abbott, L. J., Parker, S., & Peters, G. F. (2012). Internal audit assistance and external audit timeliness. *Auditing*. <https://doi.org/10.2308/ajpt-10296>

- Lee, H. Y., & Park, H. Y. (2016). Characteristics of the internal audit and external audit hours: evidence from S. Korea. *Managerial Auditing Journal*. <https://doi.org/10.1108/MAJ-05-2015-1193>
- Oyebisi Ogundana, Stephen Ojeka, Michael Ojua, & Chukwu Nwaze. (2017). Quality of Accounting Information and Internal Audit Characteristics in Nigeria. *Journal of Modern Accounting and Auditing*. <https://doi.org/10.17265/1548-6583/2017.08.001>
- Brody, R. G., & Lowe, D. J. (2003). The New Role of the Internal Auditor: Implications for Internal Auditor Objectivity. *International Journal of Auditing*. <https://doi.org/10.1111/1099-1123.00311>
- Lunenburg, F. C. (2013). Compliance theory and organizational effectiveness. *International Journal of Scholarly Academic Intellectual Diversity*.
- Singh, H., & Newby, R. (2010). Internal audit and audit fees: Further evidence. *Managerial Auditing Journal*. <https://doi.org/10.1108/02686901011034153>
- O'Keefe, T. B., Simunic, D. A., & Stein, M. T. (2006). The Production of Audit Services: Evidence from a Major Public Accounting Firm. *Journal of Accounting Research*. <https://doi.org/10.2307/2491284>
- COSO. (2013). Internal control - integrated framework: executive summary. *New York*. <https://doi.org/978-1-93735-239-4>
- Briloff, A. J. (1995). Strengthening the Professionalism of the Independent Auditor, Report to the Public Oversight Board of the SEC Practice Section, AICPA, from the Advisory Panel on Auditor Independence. *Accounting Horizons*.
- Ghozali, P. D. H. ima. (2016). Aplikasi Analisis Multivariate dengan program IBM SPSS 23. In *IBM SPSS 23*.
- Agoes, S. (2017). Auditing Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik. In *I*.
- Cho, M., Ki, E., & Kwon, S. Y. (2015). The Effect of Accruals Quality on the Audit Hour and Audit Fee. *Journal of Accounting, Auditing & Finance*. <https://doi.org/10.1177/0148558X15611323>
- Zain, M. M., Subramaniam, N., & Stewart, J. (2006). Internal Auditors Assessment of Their Contribution to Financial Statement Audits: The Relation With Audit Committee and Internal Audit Function Characteristics. In *SSRN*. <https://doi.org/10.1111/j.1099-1123.2006.00306.x>

- Pakpahan, E. F., Leonard, T., & Heriyanti, H. (2018). RECONSTRUCTION OF DECISION BAPEPAM-LK NO. 412/BL/2010 CONCERNING ON THE TRUSTEE CONTRACT. *Jurnal Pembaharuan Hukum*. <https://doi.org/10.26532/jph.v5i3.3744>
- Abdel-Khalik, A. R., Snowball, D., & Wragge, J. H. (1983). Effects of Certain Internal Audit Variables on the Planning of External Audit Programs. *The Accounting Review*. <https://doi.org/10.2307/246831>
- Brown, P. R. (2006). Independent Auditor Judgment in the Evaluation of Internal Audit Functions. *Journal of Accounting Research*. <https://doi.org/10.2307/2490784>
- Anggraeni, M. D. (2011). Pengaruh Pemanfaatan Fasilitas Perpajakan Sunset Policy Terhadap Tingkat Kepatuhan Wajib Pajak. *Fakultas Ekonomi Universitas Diponegoro, Semarang*.
- Arens, A. A., Elder, J. R., & Beasley, S. M. (2012). Auditing and Assurance Services : An Integrated Approach 14th Edition. In *Orbit An International Journal On Orbital Disorders And Facial Reconstructive Surgery*. [https://doi.org/10.1016/0005-1098\(86\)90018-X](https://doi.org/10.1016/0005-1098(86)90018-X)
- Ahmad, H., Alim, M. N., & Subekti, I. (2005). Pengujian Empiris Audit Report Lag Menggunakan Client Cycle Tme dan Firm Cycle Time. *Simposium Nasional Akuntansi VIII*.
- Felix, W. L., Gramling, A. A., & Maletta, M. J. (2001). The contribution of internal audit as a determinant of external audit fees and factors influencing this contribution. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.00026>
- Moh'd, M. A., Perry, L. G., & Rimbey, J. N. (1998). The impact of ownership structure on corporate debt policy: A time-series cross-sectional analysis. *Financial Review*. <https://doi.org/10.1111/j.1540-6288.1998.tb01384.x>
- Institut Akuntan Publik Indonesia. (2016). Standar Profesional Akuntan Publik. In *Jakarta: Salemba Empat*. <https://doi.org/10.1109/TrustCom.2014.50>
- Clark, M., Gibbs, T. E., & Schroeder, R. B. (1980). Evaluating internal audit departments under SAS No. 9: Criteria for judging competence, objectivity, and performance. *The Woman CPA*, 42, 8–11.
- Felix, W. L., Gramling, A. A., & Maletta, M. J. (1998). *Coordinating total audit coverage: The relationship between internal and external auditors*. Institute of Internal Auditors Research Foundation.

- Lutz, J. (2015). *Committee of Sponsoring Organizations of the Treadway Commission: Internal Control; Integrated Framework Mit Besonderer Berücksichtigung der Änderungen in der Neuauflage 2013*.
- Leung, P., Cooper, B. J., & Robertson, P. (2003). Role of Internal Audit in Corporate Governance & Management, *The. Role of Internal Audit in Corporate Governance & Management, The*, viii.
- Tugiman, H. (1997). *Pandangan Baru Internal Auditing. Yogyakarta: Kanisius*.
- Fauzi, M. (2009). *Metode penelitian kuantitatif. Semarang: Walisongo Pers*.
- (AICPA), A. I. of C. P. A. (1990). *Statement on Auditing Standards No. 65: The auditor's consideration of the internal audit function in an audit of financial statements*.
- Schneider, A. (1984). Modeling external auditors' evaluations of internal auditing. *Journal of Accounting Research*, 657–678.
- Schneider, A. (1985). The reliance of external auditors on the internal audit function. *Journal of Accounting Research*, 911–919.
- Mulyadi, A. (n.d.). edisi 6, 200. *Jakarta, Salemba Empat*.