

## DAFTAR PUSTAKA

- [1] R. Said, n. Z. m. S. Z. Azhar and K. A. Kamarudin, *State-of-the- Art Theories and Empirical evidence*, Singapore: Springer, 2018.
- [2] "Peraturan Otoritas Jasa Keuangan," Otoritas Jasa Keuangan Republik Indonesia, 2016.
- [3] "Idx.co.id,"01012017.[Online].Available:[http://borneo.co.id/files/investor%20relations/financial%20statements/2017\\_fs\\_born\\_audited.pdf](http://borneo.co.id/files/investor%20relations/financial%20statements/2017_fs_born_audited.pdf). [Accessed 2019 09 09].
- [4] "idx.co.id,"01012018.[Online].Available:[https://www.idx.co.id/Portals/0/StaticData/ListedCompanies/Corporate\\_Actions/New\\_Info\\_JSX/Jenis\\_Informasi/01\\_Laporan\\_Keuangan/02\\_Soft\\_Copy\\_Laporan\\_Keuangan//Laporan%20Keuangan%20Tahun%202017/Audit/ATPK/BJI-LKT%202017%20Auditan.pdf](https://www.idx.co.id/Portals/0/StaticData/ListedCompanies/Corporate_Actions/New_Info_JSX/Jenis_Informasi/01_Laporan_Keuangan/02_Soft_Copy_Laporan_Keuangan//Laporan%20Keuangan%20Tahun%202017/Audit/ATPK/BJI-LKT%202017%20Auditan.pdf). [Accessed 2019 09 09].
- [5] "idx.co.id,"01012019.[Online].Available:[https://www.idx.co.id/Portals/0/StaticData/ListedCompanies/Corporate\\_Actions/New\\_Info\\_JSX/Jenis\\_Informasi/01\\_Laporan\\_Keuangan/02\\_Soft\\_Copy\\_Laporan\\_Keuangan//Laporan%20Keuangan%20Tahun%202018/Audit/ENRG/Energi%20Mega%20Persada%20Tbk%20\(Report-Bilingual\)%2](https://www.idx.co.id/Portals/0/StaticData/ListedCompanies/Corporate_Actions/New_Info_JSX/Jenis_Informasi/01_Laporan_Keuangan/02_Soft_Copy_Laporan_Keuangan//Laporan%20Keuangan%20Tahun%202018/Audit/ENRG/Energi%20Mega%20Persada%20Tbk%20(Report-Bilingual)%2). [Accessed 09 09 2019].
- [6] E. F. Brigham and J. F. Houston, *Dasar-dasar Manajemen Keuangan*, Jakarta: Salemba Empat, 2011.
- [7] A. L. Diana, "Pengaruh Ukuran Perusahaan, Umur Perusahaan, dan Opini Auditor terhadap Audit Delay," *Jurnal Akuntansi dan manajemen*, vol. Vol. 13 No. 01, pp. 21-41, 2017.
- [8] A. G. Liwe, H. Manossoh and L. Mawikere, "Analisis faktor-faktor yang mempengaruhi Audit Delay," *Jurnal Riset Akuntansi Going Concern*, vol. Vol. 13 No. 2, pp. 99-108, 2018.
- [9] A. Vlachvel, N. Ourania, K. Karantininis and N. Tsounis, *Factors Affecting Firm Competitiveness and Performance in the Modern Business World*, IGI Global, 2017.
- [10] S. Bahri, K. Hasan and B. D. Carvalho, "Pengaruh Ukuran Perusahaan, Umur Perusahaan, Profitabilitas, Solvabilitas dan Ukuran KAP terhadap Audit Delay," *Seminar Nasional Hasil Riset*, Vols. 2622-1284, pp. 178-185, 2018.
- [11] Junaidi and Nurdiono, *Kualitas Audit : Perspektif Audit going Concern*, Yogyakarta: ANDI OFFSET, 2016.
- [12] I. Dewinta, "faktor-faktor yang mempengaruhi audit delay pada perusahaan yang terdaftar di bursa efek indonesia tahun 2014," *Jurnal TEKUN*, vol. Vol. 6 No.02, pp. 271-290, 2015.
- [13] B. Subroto, *Pengungkapan wajib perusahaan publik*, Malang: Universitas Brawijaya Press, 2014.
- [14] Y. P. S. Kaunang, "Pengaruh Ukuran KAP Opini Auditor, Ukuran Perusahaan, tingkat Profitabilitas dan Kompleksitas Operasi Perusahaan terhadap Audit Delay," *JOM FEKON*, vol. Vol. 4 N0. 1, pp. 2863-2877, 2017.

- [15] Kariyoto, *Analisa Laporan Keuangan*, Malang: UBMedia, 2017.
- [16] Charviena and E. Tjhoa, "Pengaruh Ukuran Perusahaan, Laba Rugi Operasi, Solvabilitas, Umur Perusahaan, Klasifikasi Industri dan Ukuran KAP terhadap Audit Delay," *Ultima Accounting*, vol. Vol. 8 No. 2, pp. 66-88, 2016.
- [17] N. K. Y. Purnami, P. s. Kurniawan and M. A. Wahyuni, "Pengaruh Jenis Industri, laba dan Rugi Operasi, Dewan Komisaris, dan Komite Audit terhadap kecenderungan Audit Delay," *E-jurnal SI Ak Universitas Pendidikan Ganesha*, vol. Vol. 10 No. 1, 2019.
- [18] L. Sulistiyowati, *Panduan Praktis Memahami Laporan Keuangan*, Jakarta: Penerbit PT. Elex Media Komputindo, 2010, p. 11.
- [19] D. Wijayanto, *Pengantar Manajemen*, Jakarta: PT Gramedia Pustaka Utama, 2012.
- [20] O. M. Lehner and H. Losbichler, *ACRN Finance and Risk Perspectives Series : Proceeding in Finance and Risk Perspectives*, Enns: ACRN Cambridge Publishing House, 2012.
- [21] A. P., *Langkah-Langkah Efektif Menyusun SOP Standard Operating Procedures*, Depok: Huta Publisher, 2016.
- [22] A. Rodoni and H. Ali, *Manajemen Keuangan Modern*, Jakarta: Mitra Wacana Media, 2014.
- [23] Rahmawati, *Teori Akuntansi Keuangan*, Yogyakarta: Graha Ilmu, 2012.
- [24] I. Ulum, *Intellectual Capital Konsep dan Kajian Empiris*, Yogyakarta: Graha Ilmu, 2010.
- [25] A. Z. Bielawska and I. Staniec, *Contemporary Challenges in Cooperations and Competition in the Age of Industry 4.0*, Lodz: Springer, 2020.
- [26] Y. P. Shatu, *Kuasai Detail Akuntansi Laba & Rugi*, Pustaka Ilmu Semesta, 2016.
- [27] Sugiyono, *Dalam Metode Penelitian Kombinasi (Mix Methods)*, Bandung: Alfabeta, 2015.
- [28] M. Fitrah and Luthfiyah, *Metodologi Penelitian : Penelitian Kualitatif, Tindakan kelas & Studi Kasus*, Sukabumi: CV Jejak, 2017.
- [29] Sugiyono, *Metode Peneltian Kuantitatif Kualitatif R & D*, Bandung: Alfabeta Bandung, 2016.
- [30] E. S. Soegoto, *Marketing Research The Smart Way to Solve a Problem*, Elex Media Komputindo, 2013.
- [31] H. I. Ghozali, *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Edisi 7*, Semarang: Badan Penerbit Undip, 2013.