DAFTAR PUSTAKA

Abraham, N., Amir, E., & Ghitti, M. (2026). *Audit fee*s and corruption: An international analysis of audit rates and audit hours. *Journal of International Accounting, Auditing and Taxation*, *61*, 100783. https://doi.org/10.1016/j.intaccaudtax.2026.100783

Aier, J. K., Jo, E., Kim, M., & Lee, J. W. (2025). Family Firms and Audit Effort: An Empirical Examination of Audit Hours per Auditor Rank. *International Journal of Auditing*. https://doi.org/10.1111/ijau.70011

Aljerd, R. B., & Abazeed, D. G. (2025). The impact of key audit matters on *audit fee*s: evidence from Syria. *Journal of Financial Reporting and Accounting*. https://doi.org/10.1108/JFRA-10-2024-0754

Asbahr, K., & Ruhnke, K. (2019). Real effects of reporting key audit matters on auditors' judgment and choice of action. *International Journal of Auditing*, *23*(2), 165–180. https://doi.org/10.1111/ijau.12154

Baatwah, S. R., Almoataz, E. S., Omer, W. K., & Aljaaidi, K. S. (2022). Does KAM disclosure make a difference in emerging markets? An investigation into *audit fee*s and report lag. *International Journal of Emerging Markets*, *19*(3), 798–821. https://doi.org/10.1108/IJOEM-10-2021-1606

Bhattacharya, A., & Banerjee, P. (2020). An empirical analysis of audit pricing and auditor selection: evidence from India. *Managerial Auditing Journal*, *35*(1), 111–151. https://doi.org/10.1108/MAJ-11-2018-2101

Collier, P., & Gregory, A. (1996). Audit committee effectiveness and the *audit fee*. *European Accounting Review*, *5*(2), 177–198. https://doi.org/10.1080/09638189600000012

Elmarzouky, M., Hussainey, K., & Abdelfattah, T. (2023). The key audit matters and the audit cost: does governance matter? *International Journal of Accounting and Information Management*, *31*(1), 195–217. https://doi.org/10.1108/IJAIM-08-2022-0178

García-Cobo, R., Zarza Herranz, C., & López Iturriaga, F. J. (2026). Audit Committee Networks and *Audit fee*s: A European Analysis. *Accounting and Finance*. https://doi.org/10.1111/acfi.70173

Hair, J. F, Hult, G. T. M., Ringle, C. M., & Sarstedt, Marko. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage.

Harymawan, I., Sani, N., Minanurohman, A., & Shafie, R. (2025). School ties between external auditors and audit committee: evidence from the *audit fee* in Indonesia. *Journal of Accounting in Emerging Economies*, *15*(1), 106–137. https://doi.org/10.1108/JAEE-09-2022-0257

Hay, D. C. (2017). *Audit fee* research on issues related to ethics. *Current Issues in Auditing*, *11*(2). https://doi.org/10.2308/ciia-51897

Hay, D. C., Knechel, W. R., & Wong, N. (2006). *Audit fee*s: A Meta-analysis of the Effect of Supply and Demand Attributes*. In *Contemporary Accounting Research* (Vol. 23, Number 1).

Hussin, N., Md Salleh, M. F., Ahmad, A., & Rahmat, M. M. (2023). The association between audit firm attributes and key audit matters readability. *Asian Journal of Accounting Research*, *8*(4), 322–333. https://doi.org/10.1108/AJAR-10-2022-0317

Ifunanya, N. L., Ogundele, O. S., & Mahlaule, C. (2026). *Audit fee* Determinants: The Influence of Corporate Governance Mechanisms in Nigerian Banking Industry. *International Review of Management and Marketing*, *16*(1), 238–245. https://doi.org/10.32479/irmm.21406

Jensen, M. C., Meckling, W. H., Benston, G., Canes, M., Henderson, D., Leffler, K., Long, J., Smith, C., Thompson, R., Watts, R., & Zimmerman, J. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Number 4). Harvard University Press. http://hupress.harvard.edu/catalog/JENTHF.html

Kamilah, F., Meutia, M., Bastian, E., & Muchlish, M. (2025). DETERMINATION OF *AUDIT FEE*: ANALYSIS OF AUDIT QUALITY, COMPANY CHARACTERISTICS, AND OWNERSHIP STRUCTURE. *Financial and Credit Activity: Problems of Theory and Practice*, *4*(63), 80–92. https://doi.org/10.55643/fcaptp.4.63.2025.4783

Keka, V. Q., & Hoti, A. (2025). Determinants of External *Audit fee*s: Empirical Evidence from the Audit Market in Kosovo. *Central European Economic Journal*, *12*(59), 219–242. https://doi.org/10.2478/ceej-2025-0014

Naser, K., & Hassan, Y. M. (2016). Factors influencing external *audit fee*s of companies listed on Dubai Financial Market. *International Journal of Islamic and Middle Eastern Finance and Management*, *9*(3), 346–363. https://doi.org/10.1108/IMEFM-01-2015-0007

Onatuyeh, E., Aniefor, S., Orife, C., Ogbolu, L., & Osevwe-Okoroyibo, E. (2024). "The impact of auditor attributes and firm size on financial reporting timeliness of listed firms. *Investment Management and Financial Innovations*, *21*(4), 116–127. https://doi.org/10.21511/imfi.21(4).2024.10

Pinto, I., & Morais, A. I. (2019). What matters in disclosures of key audit matters: Evidence from Europe. *Journal of International Financial Management and Accounting*, *30*(2), 145–162. https://doi.org/10.1111/jifm.12095

Saleh, M. A. A., Wu, D., Mustafa, S. A., Mohamed, A. M., & Amara, N. (2026). Key audit matters and *audit fee*s: Do two-tier board characteristics matter? *Journal of Applied Accounting Research*, 1–22. https://doi.org/10.1108/JAAR-08-2024-0297

Saleh, M. A., & Ragab, Y. M. (2023). Determining *audit fee*s: evidence from the Egyptian stock market. *International Journal of Accounting and*

Information Management, *31*(2), 355–375. https://doi.org/10.1108/IJAIM-07-2022-0156

Taylor, S. D., & Vassallo, P. B. (2026). The differential impact of *audit fee*s on the value-relevance of financial reports for growing and contracting firms. *Journal of Contemporary Accounting and Economics*, *22*(2). https://doi.org/10.1016/j.jcae.2026.100545

Tian, Z., Liu, Y., & Zhang, Y. (2025). Regulatory Price Restrictions, *Audit fee*s and Audit Outcomes: Evidence from *Audit fee* Regulation No. 196 in China. *Accounting and Finance*. https://doi.org/10.1111/acfi.70100

ulHaq, A., & Khan Leghari, M. (2015). Determinants of *Audit fee* in Pakistan. In *Research Journal of Finance and Accounting www.iiste.org ISSN* (Vol. 6, Number 9). Online. www.iiste.org

Xue, B., & O'Sullivan, N. (2023). The determinants of *audit fee*s in the alternative investment market (Aim) in the UK: Evidence on the impact of risk, corporate governance and auditor size. *Journal of International Accounting, Auditing and Taxation*, *50*. https://doi.org/10.1016/j.intaccaudtax.2023.100523