DAFTAR PUSTAKA

Abernathy, J. L., Guo, F., Kubick, T. R., & Masli, A. (2019). "Financial Statement Footnote Readability And Corporate Audit Outcomes". *Auditing: A Journal Of Practice & Theory*, 38(2), 1–26.

Aghnia Muthi'a, T., & Budiantoro, H. (2020). "Pengaruh Pergantian Manajemen dan Financial Distress terhadap Auditor Switching". *JEBA (Journal of Economics and Business Aseanomics)*, *4*(2), 205–224.

Ahmed, K., Hossain, M. and Adams, M.B. (2006), "The effects of board composition and board size on the informativeness of annual accounting earnings", Corporate Governance: An International Review, Vol. 14 No. 5, pp. 418-431.

Almilia, L. S., & Kristijadi, E. (2003). Analisis Rasio Keuangan Untuk Memprediksi Kondisi Financial Distress Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Jakarta. *Jurnal Akuntansi & Auditing Indonesia Vol. 7, No 2*.

Arens, A. A., Elder, R. J., & Beasley, M. S. (2017). Auditing and Assurance Services : An Integrated Approach, 16th Ed. In *Pearson Education Limited*.

Astrini, N. R., & Muid, D. (2013). Analisis faktor-faktor yang mempengaruhi Perusahaan melakukan Auditor Switching secara voluntary. Diponegoro journal of accounting Vol 2, No 3.

Beck, M. J., & Mauldin, E. G. (2014). Who's really in charge? Audit committee versus CFO power and audit fees. *Accounting Review*, *89*(6), 2057–2085.

Bekiris, V. F. 2013. *Ownership structure and board structure: are corporate governance mechanisms interrelated?* Corporate Governance: The international journal of business in society. Vol. 13 Iss 4 pp: 352 – 364

Bhattacharya, A., & Banerjee, P. (2019). "An empirical analysis of audit pricing and auditor selection: evidence from India". *Managerial Auditing Journal*.

Brigham,E.F dan Daves P.R. 2003. "Intermediate Financial Management with Tho mson One". United States of America: Cengage South-Western.

Bursa Efek Indonesia. www.idx.co.id

Bursa Efek Indonesia. (2004). Peraturan Bursa Efek Indonesia Nomor 306/BEJ/07-2004.

Bushman, R.M., & Smith, A.J. (2001). "Financial Accounting Information and Corporate Governance". *Journal of Accounting and Economics*, 32, 237-333.

Casterella et al. (2004). Auditor Industry Specialization, Client Bargaining Power, and Audit Pricing. *Auditing: A Journal of Practice & Theory*, 23, 123-140.

Chen, M.C., Cheng, S.J., Hwang, Y. 2005. "An empirical investigation of the relationship between intellectual capital and firms' market value and financial performance". *Journal of Intellectual Capital*. Vol. 6 No. 2. pp. 159-176.

Choi, J.H. and Wong, T.J. (2007), “Auditors’ governance functions and legal environments: an international investigation”, Contemporary Accounting Research, Vol. 24 No. 1, pp. 13-46.

Cholifah, Aprilia. 2017. *Pengaruh Mekanisme Corporate Governance terhadap Pemilihan Auditor Eksternal (Studi pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 20102015)*(Artikel). Universitas PGRI, Yogyakarta, Indonesia.

Collier, P & A. Gregory. 1999. *Audit Committee Activity and Agency Costs*. Journal of Accounting and Public Policy. 18. Pp. 311–332.

Craswell et al. (1995). "Auditor Brand Name Reputations and Industry Specializations". *Journal of Accounting and Economics*, 20, 297-322.

DeAngelo, L. E. (1981). Auditor independence, “low balling”, and disclosure regulation. *Journal of Accounting and Economics*.

Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1996). Causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC. In *Contemporary Accounting Research* (Vol. 13, Issue 1, pp. 1–36).

Destin, A. M., & Margani, P. (2018). Corporate Governance dan Pemilihan Auditor. *Jurnal Ekonomi, Binsis, Dan Akuntansi (JEBA)*, *20*, 84–97.

Dwekat, A., Mardawi, Z., & Abdeljawad, I. (2018). International Journal of Economics and Financial Issues Corporate Governance and Auditor Quality Choice: Evidence from Palestinian Corporations. *International Journal of Economics and Financial Issues*, *8*(2), 47–53. http:www.econjournals.com

Ekonomi, J., Komisaris, U. D., Eskternal, P. A., & Kunci, K. (2021). *Pengaruh Ukuran Dewan Komisaris dan Leverage terhadap Pemilihan Auditor Eksternal*. *4*(2), 1295–1304.

Eshleman, J. and Guo, P. (2014). "Abnormal Audit Fees and Audit Quality". *Auditing: A Journal of Practice and Theory*, 33, 117-138.

Fama, E.F. and Jensen, M.C. (1983). "Separation of Ownership and Control". *Journal of Law and Economics*, 26, 301- 325.

Fan, J. P. H., & Wong, T. J. (2005). Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia. *Journal of Accounting Research*, *43*(1), 35–72.

Faradila, Y., & Yahya, M. R. (2016). Pengaruh Opini Audit, Financial Distress, dan Pertumbuhan Perusahaan Klien terhadap Auditor Switching. *Jurnal Ilmiah Mahasiswa, Ekonomi Akuntansi (JIMEKA)*, *1*(1), 81–100.

Feltham, G. A., Hughes, J. S., & Simunic, D. A. (1991). *Empirical assessment of the impact of auditor quality on the valuation of new issues*. Journal of Accounting& Economics, 14, 375-399.

Francis, J. R. (1984). The effect of audit firm size on audit prices. A study of the

Australian Market. *Journal of Accounting and Economics*.

Ghozali, Imam. (2013). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Semarang: Badan Penerbit Universitas Diponegoro.

Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). *Accounting Theory* (7th ed.). Milton, Qld.: Wiley & Sons.

Gul, F. A., & Leung, S. (2004). Board leadership, outside directors' expertise and voluntary corporate disclosures. *Journal of Accounting and Public Policy*, *23*(5), 351–379.

Hay, D et al. 2006. "Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes". *Contemporary Accounting Research*, Vol. 23, No. 1, h. 141-191.

Hay, D. 2010, 'Meta-regression analysis and the big company premium', Working paper, University of Auckland. (Paper presented at the American Accounting Association Auditing Section Mid-year Meeting, Albuquerque, New Mexico).

Herizona, B. S., & Yuliana, I. (2021). *Pengaruh Ukuran Dewan Komisaris, Independensi Dewan Komisaris, dan Komite Audit terhadap Corporate Social Responsibility Disclosure dengan Profitabilitas sebagai Variabel Moderasi*. Jurnal Manajemen Dan Keuangan, 10(1), 108-128.

Hutapea, B. (2018). *Ukuran Komite Audit Independen Terhadap*. 67–82.

Hossain, M., Lim, C.Y. and Siang Tan, P.M. (2010), "Corporate governance, legal environment, and auditor choice in emerging markets", Review of Pacific Basin Financial Markets and Policies, Vol. 13 No. 1, pp. 91-126.

Ikatan Akuntan Publik Indonesia. (2016). *PP Nomor 2 Tahun 2016 tentang Penerapan Kebijakan Biaya Audit*.

Iskak, J. 1997. *Pengaruh Besarnya Perusahaan, Jenis Perusahaan, Efektifitas Pengendalian Intern Perusahaan dan Lamanya Waktu Audit Serta Besarnya Kantor Akuntan Publik Terhadap Audit Fee*. Tesis. Yogyakarta: Universitas Gajah Mada.

Imeni & Daryaei. 2021. "A Further Evidence of the Role of Financial and Operating Liability Leverage". Accounting and Auditing Review, Feb 2021.

Kaawaase, T. K., Assad, M. J., Kitindi, E. G., & Nkundabanyanga, S. K. (2016). Audit quality differences amongst audit firms in a developing economy. *Journal of Accounting in Emerging Economies*, *6*(3), 269–290.

Kim, K.A., Nofsinger J.R., & Mohr, D.J. (2010). *Corporate governance (3rd ed.).* United Stated: Prentice Hall.

Knechel, W.R., Niemi, L. and Sundgren, S. (2008), "Determinants of auditor choice: evidence from a small client market", International Journal of Auditing, Vol. 12 No. 1, pp. 65-88.

Kusharyanti, K. (2013). Analysis of the Factors Determining the Audit Fee. *Journal*

of Economics, Business, and Accountancy | Ventura, *16*(1), 147–160.

Li, Y., & Luo, Y. (2017). The contextual nature of the association between managerial ability and audit fees. *Review of Accounting and Finance*, *16*(1), 2–20.

Lius, A. N., & Liani, A. (2018). Pengaruh financial distress dan ukuran KAP terhadap fenomena pergantian auditor di bursa efek Indonesia. *Jurnal Ilmiah Akuntansi Dan Humanika*, *8*(3), 277–287.

Maharani, DA & Margani Pinasti. 2018. *Corporate Governance dan Pemilihan Auditor*. Jurnal Ekonomi, Bisnis, dan Akuntansi (JEBA).

Makani, et al. 2012. *The Impact of Corporate Governance Mechanisms on Audit Quality: Evidence From Tunisia*. The IUP Journal of Corporate Governance. 4(3). 48-70.

Manto, Juli I., and Dewi L. Wanda. "Pengaruh Financial Distress, Pergantian Manajemen dan Ukuran Kap terhadap Auditor Switching." Media Riset Akuntansi, Auditing & Informasi, vol. 18, no. 2, 30 Sep. 2018, pp. 205-224.

Moizer, P. (1997), "Auditor reputation: the international empirical evidence", International Journal of Auditing, Vol. 1 No. 1, pp. 61-74.

Mulyadi. 2002. Auditing. Edisi Keenam. Buku 1. Jakarta: Salemba Empat.

Otoritas Jasa Keuangan. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33/POJK 04/2014*.

Otoritas Jasa Keuangan. (2016). *Peraturan Otoritas Jasa Keuangan Nomor 29/POJK 04/2016*.

O'Sullivan, N., & Diacon, S. R. (2003). Board composition and performance in life insurance companies. *British Journal of Management*, *14*(2), 115–129.

Salsabila, M. 2018. *Pengaruh Rotasi KAP dan Fee Audit Terhadap Kualitas Audit pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia (BEI)*. Jurnal Riset Akuntansi & Bisnis, Vol.18 No.1, 51-66.

Sekaran, U., & Bougie, R. (2016). *Research methods for business : a skill-building approach*. Chichester, West Sussex, United Kingdom: John Wiley & Sons.

Setiawan, A. S., Katolik, U., & Charitas, M. (2014). *Pengaruh Kepemilikan Asing , Komisaris Independen dan Leverage Terhadap Pemilihan Auditor di Indonesia (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar di BEI). 2003*.

Simunic, D. (1980). The pricing of audit services: theory and evidence. *J. Account. Res.*, 22(3), 161-190.

Sinaga, E. A., & Rachmawati, S. (2018). Besaran Fee Audit Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia. *Media Riset Akuntansi, Auditing & Informasi*, *18*(1), 19.

Spence, M. (1973). *Job Market Signalling*. The Quarterly Journal of Economics,

87(3), 355-374.

Studi, P., Fakultas, A., Dan, E., & Magelang, U. M. (2019). *Pengaruh Mekanisme Corporate Governance Dan Audit Fee Terhadap Pemilihan Kap (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2015-2018)*

Sulistyawati, A. I., & Agustina, A. (2019). the Empirical Study of the External Auditor Selection. *Economics and Business Solutions Journal*, *3*(1), 30.

Suyono, E., Yi, F., & Riswan. (2013). Determinant Factors Affecting The Auditor Switching : An Indonesian Case. *Global Review of Accounting and Finance*.

Trisnawati, I. (2015). Faktor Determinan Pemilihan Auditor Eksternal Yang Berkualitas. *Jurnal Bisnis Dan Akuntansi*, *17*(2), 112–124. https://jurnaltsm.id/index.php/JBA/article/view/22.

Undang-Undang No. 40 tahun 2007 mengenai Perseroan Terbatas.

Xie, B., Davidson, W. N., & Dadalt, P. J. (2003). Earnings management and corporate governance: The role of the board and the audit committee. *Journal of Corporate Finance*, *9*(3), 295–316.

Zhou, H., Owusu-Ansah, S., & Maggina, A. (2018). Board of directors, audit committee, and firm performance: Evidence from Greece. *Journal of International Accounting, Auditing and Taxation*, *31*(May 2013), 20–36.

SEMARANG
FEB UNDIP