

## DAFTAR PUSTAKA

- Aguilar, N. G., & Barbadillo, E. R. (2003). Do Spanish firms change audit firm to avoid a qualified audit report. *International Journal of Auditing*, 7, 37-53.
- Archambeault, D., & Dezoort, F. T. (2001). Auditor opinion shopping and the audit committee: An analysis of suspicious auditor switches. *International Journal of Auditing*, 5, 33-52.
- Bagherpour, M. A., Monroe, G. S., & Shailer, G. (2006). *Investigating the factors associated with auditor switches in Iran*. Summer Accounting Symposium, University of Technology Sydney.
- Bagherpour, M. A., Monroe, G. S., & Shailer, G. (2014). Government and managerial influence on auditor switching under partial privatization. *Journal of Accounting and Public Policy*, 33(4), 372-390.
- BAPEPAM. (1997). Keputusan Ketua BAPEPAM No. Kep-11/PM/1997 tertanggal 30 April 1997 tentang definisi perusahaan kecil atau menengah. Jakarta: BAPEPAM.
- Beattie, V., Goodacre, A. & Masocha, W. (2006, March). *The determinant of auditor changes in voluntary sector: evidence from UK charities*. National Auditing Conference, University of Manchester.
- Black, E. L., Burton, F. G., & Maggina, A. G. (2013) Auditor switching in the economic crisis: The case in Greece. *International Journal of Accounting and Economics Studies*, 1(2), 39-46.

- Blouin, J., Grein, B. M., & Rountree, B. R. (2007). An analysis of forced auditor change: The case of former arthur anderson clients. *The Accounting Review*, 82(3), 621-650.
- Branson, J. & Breesch, D. (2004). Referral as a determining factor for changing auditors in the Belgian auditing market: An empirical study. *The International Journal of Accounting*, 39, 307-326.
- Calderon, T. G., & Ofobike, E. (2008). Determinants of cliend-initiated and auditor initiated auditor changes. *Managerial Auditing Journal*, 23(1), 4-25.
- Carcello, J. V., & Neal, T. L. (2003). Audit committee characteristics and auditor dismissals following new going-concern reports. *The Accounting Review*, 78(1), 95-117.
- Chadegani, A. A., Mohamed, Z. M., & Jari, A. (2011). The determinant factors of auditor switch among companies listed on Tehran Stock Exchange. *International Research Journal of Finance and Economics*, 80, 158-168.
- Chan, K. H., Lin, K. Z., & Mo, P. L. (2006). A political-economic analysis of auditor reporting and auditor switches. *Rev Acc Stud*, 11, 21-48.
- Chow, C. W. & Rice, S. J. (1982). Qualified audit opinions and auditor switching. *The Accounting Review*, 57(2), 326-335.
- Craswell, A. T. (1988). The association between qualified opinions and auditor switches. *Accounting and Business Research*, 19(73), 23-31.
- Davidson, W. N., Jiraporn, P., & Dadalt, P. (2006). Causes and consequences of audit shopping: An analysis of audit opinion, earning management, and auditor changes. *Quarterly Journal of Business & Economics*, 45(1), 60-87.

Departemen Keuangan Republik Indonesia. (2003). Keputusan Menteri Keuangan Nomor 359/KMK.06/2003 tentang Jasa Akuntan Publik.

Departemen Keuangan Republik Indonesia. (2008). Keputusan Menteri Keuangan Nomor 17/KMK.01/2008 tentang Jasa Akuntan Publik.

Divianto. (2011). Faktor-faktor yang mempengaruhi perusahaan dalam melakukan auditor switch. *Jurnal Ekonomi dan Informasi Akuntansi*, 1(2), 153-173.

Ettredge, M. L., Li, C., & Scholz, S. (2007). Audit fees and auditor dismissals in the sarbanes-oxley era. *Accounting Horizons*, 21(4), 371-386.

Fried D., & Schiff, A. (1981). CPA switches and associated market reaction. *The Accounting Review*, 56(2), 326-341.

Feng, N. C. (2013). Fiscal year-end and non-lateral auditor switches. *Journal of Applied Accounting*, 14(3), 268-292.

Firth, M. (1999). Company takeovers and the auditor choice decision. *International Accounting, Auditing, & Taxation*, 8(2), 197-214.

Francis, J. R., & Wilson, E. R. (1988). Auditor changes: A joint test of theories relating to agency costs and auditor differentiation. *The Accounting Review*, 58(4), 663-682.

Ghozali, I. (2005). *Aplikasi analisis SPSS multivariate*. Yogyakarta: Badan Penerbit Universitas Diponegoro.

Hackenbrack, K. E. & Hogan, C. E. (2002). Market response to earnings surprises conditional on reasons for auditor change. *Contemporary Accounting Research*, 19(2), 195-223.

Haskins, M. E., & Williams, D. D. (1990). A contingent model of intra-big eight auditor changes. *A Journal of Practise & Theory*, 9(3), 55-74.

Hair, J. F., Black, W. C., Babin, B. J., Anderson, & Tatham, R. L. (2010). *Multivariate Data Analysis sixth edition*. Prentice Hall: New Jersey.

Heliodoro, P. A., Carreira, F. A., Lopes, M. M. (2015). The change of auditor: The Portuguese case. *Spanish Accounting Review*. Retrieved from:<http://dx.doi.org/10.1016/j.rcsar.2015.05.001>

Hudaib, M. & Cooke, T. E. (2005). The impact of managing director changes and financial distress on audit qualification and auditor switching. *Journal of Business Finance & Accounting*, 32(9), 1703-1739.

Indriantoro, N., & Supomo, N. (2002). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen Edisi Pertama*. Yogyakarta: BPFE.

Iskandar, T. M., & Wafa, S. M. G. W. S. A. (1993). Incidence of qualified opinions and the effects on auditor switching: An empirical study in malaysia. *Jurnal Pengurusan*, 12, 53-63.

Ismail, S., Aliahmed., H. J., Nassir, A. M. & Hamid, M. A. A. (2008). Why Malaysian second board companies switch auditors: evidence of Bursa Malaysia. *International Research Journal of Finance and Economics*, 13, 123-30.

Institut Akuntan Publik Indonesia (2011). Standar Profesional Akuntan Publik 31 Maret 2011. Salemba Empat: Jakarta.

Joher, H., Ali, M., Shamsar, M., Annuar, M. N., & Ariff, M. (2000). Auditor switch decision of Malaysian listed firms: Tests of determinants and wealth effect. *Pertanika Journal Social Sciencies & Humanities*, 8(2), 77-90.

Keasey, K., & Watson, R. (1991). An agency perspective of auditor change in small firms. *The Journal of Entrepreneurial Finance*, 1(1), 46-59.

Khasanah, I., & Nahumury, J. (2013). The factor affecting auditor switching in manufacturing companies listed in Indonesia Stock Exchange. *The Indonesian Accounting Review*, 3(2), 203-212.

Khasharmeh, H. A. (2015). Determinants of auditor switching in Bahraini's listed companies - an empirical study. *European Journal of Accounting, Auditing and Finance Research*, 3(11), 73-99.

Krishnan, J. (1994). Auditor switching and conservatism. *The Accounting Review*, 69(1), 200-215.

Kwak, W., Eldridge, S., Shi, Y., & Kou, G. (2011). Predicting auditor changes using financial distress variables and the multiple criteria linear programming (MCLP) and other data mining approaches. *The Journal of Applied Business Research*, 27(5), 73-84.

Landsman, W. R., Nelson, K. K., & Rountree, B. R. (2009). Auditor switches in the pre- and post- Enron eras: Risk or realignment ?. *The Accounting Review*, 84(2), 531-558.

Lennox, C. (2000). Do companies successfully engage in opinion-shopping? Evidence from the UK. *Journal of Accounting and Economics*, 29, 321-337.

Lin, Z. J., & Liu, M. (2009). The determinants of auditor switching from the perspective of corporate governance in china. *Corporate Governance: An International Review*, 17(4), 476-491.

Lopez, D. M., & Peters, G. F. (2011). Auditor workload compression and busy season auditor switching. *Accounting Horizons*, 25(2), 357-380.

Maggina, A. G. (2008). Auditors switching: An empirical investigation. *Global Journal of Business Research*, 2(10), 85-100.

Mande, V., & Son, M. (2013). Do financial restatement lead to auditor changes. *Auditing: A Journal of Practise & Theory*, 32(2), 119-145.

McClave, J. T. & Sincich. (2004). *Statistic 9<sup>th</sup> edition*. Pearson: Education International.

Menon, K., & Williams, D. D. (1991). Auditor credibility and initial public offerings. *The Accounting Review*, 66(2), 313-332.

Nasser, A. T. A., Wahid, E. A., Nazri, S. N. F. S. M., & Hudaib, M. (2006). Auditor-client relationship: The case of audit tenure and auditor switching in Malaysia. *Managerial Auditing Journal*, 21(7), 724-737.

Nazri, S. N., Smith, M., & Ismail, Z. (2012). Factors influencing auditor change: Evidence from Malaysia. *Asian Review of Accounting*, 20 (3), 222-24.

Nyakuwanika, M. (2014). Why companies change auditors in Zimbabwe?. *Research Journal of Finance and Accounting*, 5(5). 171-181.

Palmrose, Z. (1984). *The demand for quality differentiated audit services in an agency cost setting: An empirical investigation*. Auditing Research Symposium, University of Illinois Urbana, 229-252.

Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik.

Prastiwi, A., & Wilsya, F. (2009). Faktor–faktor yang mempengaruhi pergantian auditor: Studi empiris perusahaan publik di Indonesia. *Jurnal Dinamika Akuntansi*, 1(1), 62-75.

Pratitis, Y. (2012). Auditor switching: Analisis berdasarkan ukuran KAP, ukuran klien dan financial distress. *Accounting Analysis Journal*, 1(1), 27-32.

Robinson, D. R., & Owen-Jackson, L. A. (2009). Audit committee characteristics and auditor change. *Academy of Accounting and Financial Studies Journal*, 13, 117-132.

Sankaraguruswamy, S. and Whisenant, J. S. (2004). An empirical analysis of voluntarily supplied client-auditor realignment reasons. *Auditing: A Journal of Practice & Theory*, 23(1), 107-21.

Sainty, B. J., Taylor, K. G., & Williams, D. D. (2002). Investor dissatisfaction towards auditors. *Journal of Accounting, Auditing & Finance*, 111-136.

Santoso, S. (2001). *Mengolah data statistik secara profesional*. Jakarta: PT Elex Media Komputindo.

Schwartz, K. B., & Menon, K. (1985). Auditor switches by failing firms. *The Accounting Review*, 60(2), 248-261.

Sinarwati, N. K. (2010). *Mengapa perusahaan manufaktur yang terdaftar di BEI melakukan pergantian Kantor Akuntan Publik?*. Simposium Nasional Akuntansi 13, Purwokerto.

- Skinner, D. J., & Srinivasan, S. (2012). Audit quality and auditor reputation: Evidence from Japan. *The Accounting Review*, 87(5), 1737-1765.
- Sriram, R. S. (2011). Changing auditors and the influence of client specific attributes: An analysis. *The Journal of Applied Business Research*, 6(4), 104-108.
- Sugiarto & Siagian, D. (2006). *Metode Statistika untuk Bisnis dan Ekonomi*. Jakarta: PT Ikrar Mandiriabadi.
- Sulistiarni, E., & Sudarno. (2012). Analisis faktor-faktor pergantian Kantor Akuntan Publik. *Diponegoro Journal of Accounting*, 1(2), 1-12.
- Suparlan & Andayani, W. (2010). Analisis empiris pergantian Kantor Akuntan Publik setelah ada kewajiban rotasi audit. Simposium Nasional Akuntansi XIII Purwokerto, 1-24.
- Susan & Trisnawati, E. (2011). Faktor-faktor yang mempengaruhi perusahaan melakukan auditor switch. *Jurnal Bisnis dan Akuntansi*, 13(2), 131-144.
- Suyono, E., Yi, F., & Riswan (2013). Determinant Factors Affecting the Auditor Switching: An Indonesian Case. *Global Review of Accounting and Finance*, 4(2), 103-116.
- Trisnawati, E. & Wijaya, H. (2009). Analisis faktor-faktor yang mempengaruhi perusahaan berpindah kantor akuntan publik pada perusahaan yang terdaftar di BEI pada tahun 2005-2007. *Jurnal Akuntansi*, 9(3), 221-240.
- Tu, G. (2012). Controller changes and auditor changes. *China Journal of Accounting Research*, 5, 45-58.



Turner, L. E., Williams, J. P. & Weirich, T. R. (2005). An inside look at auditor changes. *The CPA Journal*, 75(11), 12-21.

Undang-Undang Republik Indonesia Nomor 5 Tahun 2011 tentang Akuntan Publik.

Vanstraelen, A. (2000). Going-concern opinions, auditor switching, and the self-fulfilling prophecy effect examined in the regulatory context of Belgium. *Journal of Accounting, Auditing and Finance*, 18, 231-253.

Weber, J., Willenborg, M., & Zhang, J. (2008). Does auditor reputation matter in the case of KPMG Germany and ComROAD AG. *Journal of Accounting Research*, 46(4), 86-104.

Willenborg, M. (1999). Empirical analysis of the economic demand for auditing in the initial public offerings market. *Journal of Accounting Research*, 37(1), 225-239.

Williams, D. D. (1988). The potential determinants of auditor change. *Journal of Business Finance & Accounting*, 15(2), 243-261.

Woo, E. S., & Koh, H. C. (2001). Factors associated with auditor changes: a Singapore study. *Accounting and Business Research*, 31(2), 133-144.

Yanan, Z., Wen, C., & Jinzheng, R. (2013). Auditor switching by corporate governance: Empirical analysis from the listed company in China. *Journal of Modern Accounting and Auditing*, 9(2), 230-238.

Zadeh, P. I., & Roohi, A. (2010). Studying the reasons of auditor change in accepted companies in tehran stock exchange. *World Applied Sciences Journal*, 9(7), 734-739.