

## DAFTAR PUSTAKA

- Adeniyi, S. I., & Mieseigha, E. G. (2013). Audit tenure: An assessment of its effects on audit quality in Nigeria. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 3(3), 275-283.
- Aksu, M., Onder, T., & Saatcioglu, K. (2007). Auditor selection, client firm characteristics, and corporate governance: Evidence from an emerging market. *Working Paper, Faculty of Management Sabanci University*, 1-44.
- Al-Shetwi, M., Ramadili, S. M., Chowdury, T. H., & Sori, Z. M. (2011). Impact of internal audit function (IAF) on financial reporting quality (FRQ): Evidence from Saudi Arabia. *African Journal of Business Management*, 5(27), 11189-11198.
- Alishah, S. Z., Yuan, H., & Zafar, N. (2010). Earning management and dividend policy: An empirical comparison between Pakistan listed companies and Chinese listed companies. *International Research Journal of Business and Finance*, 35, 51–60.
- Ariefianto, M. D. (2012). *Ekonometrika Esensi dan Aplikasi dengan Menggunakan Eviews*. Jakarta: Erlangga.
- Ashbaugh-Skaife, H., Collins, D., Kinney, W., & LaFond, R. (2006). Internal control deficiencies, remediation and accrual quality. *Working paper, The University of Iowa*, 1-51.

- Ashbaugh-Skaife, H., Collins, D., Kinney, W., & LaFond, R. (2008). The effect of SOX internal control deficiencies and their remediation on accrual quality. *The Accounting Review*, 83(1), 217-250.
- Babalola, Y. A. (2013). Corporate audit committees and risk controlling in Nigeria. *European Journal of Business and Management*, 5(12), 111-120.
- Becker, C. L., DeFond, M. L., Jiambalvo, J., & Subramanyam, K. R. (1998). The effect of audit quality on earnings management. *Contemporary Accounting Research*, 15(1), 1-24.
- Bergen, D. (2013). Auditor industry specialization and audit quality. *Tilburg University, School of Economics and Management*, 1-30.
- Boye, A. (2011). Audit firm tenure and audit quality. *Working Paper, University van Amsterdam*, 1-28.
- Carey, P., & Simnett, R. (2006). Audit partner tenure and audit quality. *The Accounting Review*, 81, 653-676.
- Chan, K. C., Farrell, B., & Lee, P. (2008). Earnings management of firms reporting material internal control weaknesses under section 404 of the sarbanes-oxley act. *Auditing: A Journal of Practice & Theory*, 27(2), 161-179.
- Chen, C. Y., Lin, C. J., & Lin, Y. C. (2004). Audit partner tenure, audit firm tenure and discretionary accruals: Does long auditor tenure impair earning quality? *Working paper, Hong Kong University of Science and Technology*, 1-14.

- Chi, W., & Huang, H. (2005). Discretionary accruals, audit-firm tenure and audit-partner tenure: Empirical evidence from Taiwan. *Journal of Contemporary Accounting and Economics*, 1(1), 65-92.
- Chi, W., Huang, H., Liao, Y., & Xie, H. (2005). Mandatory audit-partner rotation, audit quality and market perception: Evidence from Taiwan. *Contemporary Accounting Research*, 26(2), 359-391.
- Choudhary, P., Koester, A., & Pawlewies, R. (2013). Do auditor-provided tax services impair independence or generate knowledge spillover? Evidence from assessing tax accrual quality. *Working Paper, Georgetown University McDonough, School of Business*, 1-46.
- Chung, R., Firth, M., & Kim, J. B. (2003). Auditor conservatism, asymmetric monitoring, and earnings management. *Canadian Academic Accounting Association*, 20(2), 323-359.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3, 183-199.
- Dechow, P. (1994). Accounting earnings and cash flow as measures of firm performance: The role of accounting accruals. *Journal of Accounting and Economics*, 18, 3-42.
- Dechow, P., Sloan, R. G., & Sweeney, A. P. (1995). Detecting earnings management. *The Accounting Review*, 70, 193-225.
- Dechow, P., & Dichev, I. (2002). The quality of accruals and earnings. *The Accounting Review*, 77, 35-59.
- Defond, M., & Park, C. (2001). The reversal of abnormal accruals and the market valuation of earnings surprises. *The Accounting Review*, 76(3), 375-404.

- Defond, M., & Subramanyam, K. (1998). Auditor changes and discretionary accruals. *Journal of Accounting and Economics*, 25, 35-67.
- Dekeyser, S., Gaeremynck, A., Willekens, M. (2014). Audit partner's incentives and discretionary accruals. *Working Paper, Mid-Year Auditing Section, San Antonio*, 1-43.
- Dowdell, T. D., Herda, D. N., & Notbohm, M. A. (2014). Do management reports on internal control over financial reporting improve financial reporting? *Research in Accounting Regulation*, 26(1), 104-109.
- Doyle, J., Ge, W., & McVay, S. (2007). Determinants of weaknesses in internal control over financial reporting. *Journal of Accounting and Economics*, 44, 193-223.
- Elshafie, E., & E. Nyadroh. (2014). Are discretionary accruals a good measure of audit quality? *The Journal of Management Policy and Practice*, 15(2), 43-59.
- Farag, M. (2007). The effect of accounting regulation on second-tier audit firms and their clients: Audit pricing and quality, cost of capital, and backdating of stock option. *Working Papers, Graduate School of Management*, 1-150.
- Flint, D. (1988). *Philosophy and principles of auditing*. USA: Palgrave Macmillan.
- Francis, J. R., Maydew, E. L., & Sparks, H. C. (1999). The role of big 6 auditors in the credible reporting of accruals. *Auditing: A Journal of Practice and Theory*, 18(2), 17-34.

- Francis, J. R., Schipper, K. (2005). The market pricing of accruals quality. *Journal of Accounting and Economics*, 39, 295-327.
- Francis, J. R., & Yu, M. D. (2009). Big 4 office size and audit quality. *The Accounting Review*, 84(5), 1521-1552.
- Ge, W., & S. McVay. (2005). The disclosure of material weaknesses in internal control after the sarbanes-oxley act. *Accounting Horizons*, 19, 137–158.
- Ghozali, I. (2001). *Aplikasi analisis multivariate dengan program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gu, Z., Lee, C. J., & Rosett, J. G. (2002). Information environment and accrual volatility. *Working Paper, Tulane University*, 1-33.
- Gujarati, Damodar. (2003). *Basic econometrics 4<sup>th</sup> edition*. New York: Mc Graw Hill Company.
- Habib, A., & Bhuiyan, Md. B. U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20, 32-44.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis*. Washington D.C.: Pearson Prentice Hall Inc.
- Hamid, M. A., & Wan Abdullah, W. M. T. (2014). Does auditor fees contributed to high quality of audit services? Further evidence from Malaysia. *Research Academy of Social Sciences, Quarterly Journal of Business Studies*, 1(2), 36-44.
- Hassanzadeh, R. B., Ahmadzade, Y., Habibi, S., & Lalepour, M. (2013). The study of auditing quality effect on earnings management (emphasizing at

interim financial statements): Evidence from Iran. *Life Science Journal*, 10(1), 1-10.

- Herda, D. H., Notbohm, M. A., & Dowdell, T. D. (2014). The effect of external audits of internal control over financial reporting on financial reporting for clients of big 4, second-tier, and small audit firms. *Research in Accounting Regulation*, 26(1), 98-103.
- Herusetya, A. (2009). Pengaruh ukuran auditor dan spesialisasi auditor terhadap kualitas laba. *Jurnal Akuntansi dan Keuangan Indonesia*, 6(1), 46-70.
- Hribar, P., & Nichols, D. G. (2007). The use of unsigned earnings quality measures in tests of earnings management. *Journal of Accounting Research*, 45(5), 1017-1053.
- Iliev, Peter. (2010). The effect of SOX section 404: Costs, earnings quality and stock prices. *Journal of Finance*, 3, 1163-1196.
- Indriantoro, N., & Supomo, B. (1999). *Metode penelitian bisnis untuk akuntansi dan manajemen* (Edisi 1). Yogyakarta: BPFE.
- Indriantoro, N. & Supomo, B. (2002). *Metodologi penelitian bisnis* (Edisi 2). Yogyakarta: BPFE.
- Izedonmi, F.O. (2000). *Introduction to auditing*. Nigeria: Benin Ampik Press.
- Johnson, V. E., Khurana, I. K., & Reynolds, J. K. (2002). Audit-firm tenure and the quality of financial reports. *Contemporary Accounting Research*, 19(4), 637-660.
- Krishnan, G. V., Sun, L., & Wang, Q. (2011). Have auditors become more conservative in the post-SOX era? A study of accruals quality, fees, and auditor resignations. *Working Paper, Lehigh University*, 1-50.

- Krishnan, G. V., & Yu, W. (2012). *Do small firms benefit from auditor attestation of internal control effectiveness? Auditing: A Journal of Practice and Theory*, 34(1), 115–137.
- Komeleh, M & Garkaz, M. (2014). A study on relationship between internal auditing and quality of financial statement. *Management Science Letters*, 4(9), 1961-1964.
- Kothari, S. P., Leone, A., & Wasley, C. (2005). Performance matched discretionary accruals. *Journal of Accounting and Economics*, 39(1), 163–197.
- Lobo, G. J., & Zhou, J. (2006). Did conservatism in financial reporting increase after the sarbanes-oxley act? Initial evidence. *Accounting Horizons*, 20(1), 57-73.
- Lobo, J., Song, M. & Stanford, M. (2012). Accruals quality and analyst coverage. *Journal of Banking and Finance*, 36(2), 497-508.
- Lu, H., Richardson, G., & Salterio, S. (2011). Direct and indirect effects of internal control weaknesses on accrual quality: Evidence from a unique Canadian regulatory setting. *Contemporary Accounting Research*, 28(2), 675-707.
- Kabir, M. H., Sharma, D., Islam, Md. A., & Salat, A. (2011). Big 4 auditor affiliation and accruals quality in Bangladesh. *Managerial Auditing Journal*, 26(2), 161-181.
- McInnis, J. M. & Collins, D. W. (2010). The effect of cash flow forecasts on accrual quality and benchmark beating. *Journal of Accounting and Economics*, 51, 219-239.

- Menon, K., & Williams, D. D. (2004). Former audit partners and abnormal accruals. *The Accounting Review*, 79(4), 1095-1118.
- Meyer, K. (2009). Industry specialization and discretionary accruals for big 4 and non-big 4 auditors. *Working Paper, Florida State University*, 1-137.
- Myers, J., Myers, L., & Omer, T. (2003). Exploring the term of the auditor-client relationship and the quality of earnings. *The Accounting Review*, 78(3), 779–799.
- Nagy, A. L. (2005). Mandatory audit firm turnover, financial reporting quality, and client bargaining power. *Accounting Horizons*, 19(2), 51-68.
- Nasser, A. T. A. E., Abdul, W. S. N. F., & Mustapha, N. S. M. H. (2006). Auditor client relationship: The case of audit tenure and auditor switching in Malaysia. *Managerial Auditing Journal*, 21(7), 724–737.
- Nindita, C., & Veronica, S. S. (2012). Analisis pengaruh ukuran kantor akuntan publik terhadap kualitas audit di Indonesia. *Jurnal Akuntansi dan Keuangan*, 14(2), 1-14.
- Okolie, A. O. (2014). Audit tenure, auditor independence and accrual-based earnings management of quoted companies in Nigeria. *European Journal of Accounting Auditing and Finance Research*, 2(2), 63-90.
- Othman, B. H., & Zeghal, D. (2006). A study of earnings management motives in the Anglo-American and Euro-Continental accounting models: The Canadian and French cases. *The International Journal of Accounting*, 41(4), 406-435.
- Pratiwi, S. S. (2010). Pengaruh auditor big 4 dan audit tenure terhadap kualitas audit. *Working Paper, Universitas Indonesia*, 1-14.

- Prawitt, D. F., Smith, J. L., & Wood, D. A. (2008). Internal audit quality an earnings management. *Institute of Internal Auditors Research Foundation*, 84(4), 1255-1280.
- Roodposhti, F. R., & Chashmi, S. A. N. (2011). The impact of corporate governance mechanisms on earnings management. *African Journal of Business Management*, 5(11), 4143-4151.
- Sajadi, Dr. S. H., Farazmand, Dr. H., & Ghorbani, S. (2012). The effect of auditor tenure on audit quality. *Journal of Accounting Advances*, 4(4), 81-109.
- Santoso, S. (2001). *SPSS: Mengolah data statistik secara profesional*. Jakarta: PT. Elex Media Komputindo.
- Schipper, K. (1989). Commentary on earnings management. *Accounting Horizon*, 3, 91-102.
- Siregar, S. V., Amarullah, F., Wibowo, A., & Anggraita, V. (2012). Audit tenure, auditor rotation, and audit quality: The case of Indonesia. *Asian Journal of Business and Accounting*, 5(1), 55-74.
- Soliman, M. M. & Elsalam, M. A. (2012). Corporate governance practices and audit quality: An empirical study of the listed companies in Egypt. *World Academy of Science, Engineering and Technology*, 71, 1-6.
- Sugiyono. (2006). *Statistika untuk penelitian* (Cetakan 7). Bandung: CV. Alfabeta.
- Tsipouridou, M. & Spathis, C. (2012). Earnings management and the role of auditors in an unusual IFRS context: The case of Greece. *Journal of International Accounting, Auditing and Taxation*, 21(1), 62-78.

- Van de Poel, K., & Vanstraelen, A. (2007). Management reporting on internal control and earnings quality: Insights from a “low cost” internal control regime. *Paper Presented at the 2007 Conference of the European Accounting Association*, 1-50.
- Van de Poel, K., & Vanstraelen, A. (2011). Management reporting on internal control and accruals quality: Insights from a "comply-or-explain" internal control regime. *Auditing: A Journal of Practice and Theory*, 30(3), 181-209.
- Wang, B., & Xin, Q. (2011). Auditor choice and accruals pattern of cross-listed firms. *China Journal of Accounting Research*, 4(4), 233–251.
- Watts, R., & Zimmerman, J. (1978). Towards a positive theory of the determination of accounting standards. *Accounting Review*, 53(1), 112-134.
- Wild, J. J., Subramanyam, K. R., & Halsey, R. F. (2003). *Financial statement analysis* (Eight edition). Singapore: McGraw-Hill.
- Yasar, A. (2013). Big four auditors' audit quality and earnings management: Evidence from Turkish stock market. *International Journal of Business and Social Science*, 4(17), 153-163.