

DAFTAR PUSTAKA

Achchuthan, S., & Kajanathan, R. (2013). Corporate governance practices and working capital management efficiency: Special reference to listed manufacturing companies in Sri Lanka. *Information and Knowledge Management*, 3(2), 216-226.

Adeniyi, S. I., & Mieseigha, E. G. (2013). Audit tenure: an assessment of its effect on audit quality in Nigeria. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 3(3), 275-283.

Adeyemi, S. B., & Fagbemi, T. O. (2010). Audit quality, corporate governance, and firm characteristics in Nigeria. *International Journal of Business and Management*, 5(5), 169-179.

Adeyemi, S. B., Okpala, O., & Dabor, E. L. (2012). Factors affecting audit quality in Nigeria. *International Journal of Business and Social Science*, 3(20), 198-209.

Akhidime, A. (2015). Board structure, corporate characteristics and audit quality of Nigeria banks. *International Journal of Economics, Commerce and Management*, 3(6), 832-846.

Aksu, M., Onder, T., & Saatcioglu, K. (2007). Auditor selection, client firm characteristics, and corporate governance: Evidence from an emerging market. 1-44.

Almutairi, A. R. (2013). The impact of institutional ownership and corporate debt on audit quality. *Journal of Economic and Administrative Sciences*, 29(2), 133-152.

Anderson, R. C., Mansi, S.A., & Reeb, D.M. (2004). American Institute of Certified Public Accountants AICPA professional standards, statements on quality control standards, American Institute of Certified Public Accountants. *Journal of Accounting and Economics*, 37(2), 315-42.

Arens, A. A., Elder, R. J., & Beasley, M. S. (2011). *Auditing and Assurance Services. Fourteenth Edition*. United States of America: Pearson Prentice Hall.

Aronmwan, E. J., Ashafoke, T. O., & Mgbame, C. O. (2013). Audit firm reputation and audit quality. *European Journal of Business and Management*, 5(7), 66-75.

Azibi, J., Tondeur, H., & Rajhi, M. T. (2010). Auditor choice and institutional investor characteristics after the Enron scandal in the French context.

Babalola, Y. A. (2013). Corporate audit committees and risk controlling in Nigeria. *European Journal of Business and Management*, 5(12), 111-120.

BAPEPAM. (1997). Keputusan Ketua BAPEPAM No. KEP-11/PM/1997 tertanggal 30 April 1997 tentang definisi perusahaan kecil atau menengah. Jakarta: BAPEPAM.

Beasley, M. (1996). An empirical analysis of the relation between the board of director composition and financial statement fraud. *The Accounting Review*, 71, 443-465.

Beasley, M. S., Carcello, J. Y., Hermanson, D. R., & Lapides, P. D. (2000). Fraudulent financial reporting: Consideration of industry traits and corporate governance mechanism. *Accounting Horizons*, 7, 65-84.

Bisogno, M. (2012). Audit quality of Italian industrial non-listed firms: An empirical analysis. *International Journal of Business Research and Development*, 1(1), 32-47.

Blokdijk, H., Driehuisen, F., Simunic, D. A., & Stein, M. T. (2006). An analysis of cross sectional differences in Big and Non Big Four accounting firms' audit programs. *Auditing: A Journal of Practice and Theory*, 25(1), 27-48.

Broye, G., & Weill, L. (2008). Does leverage influence auditor choice? A cross-country analysis: *Applied Financial Economics*, 18, 715-731.

Cho, C. C., & Wu, C. H. (2014). Role of auditor in agency conflict and corporate governance: Empirical analyses of Taiwanese firms. *Chinese Management Studies*, 8(3), 333-353.

Choi, J. H., Kim, F., Kim, J. B., & Zang, Y. (2010). Audit office size, audit quality, and audit pricing. *Auditing: A Journal of Practice and Theory*, 29(1), 73.

Darmadi, S. (2012). Ownership concentration, family control and auditor choice: Evidence from an emerging market, 1-42.

DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3, 183-199.

DeFond, M. L., & Jiambalvo, J. (1991). Incidence and circumstances of accounting errors. *Accounting Review*, 66, 643-655.

DeFond, M. L. (1992). The association between changes in client firm agency cost and auditor switching. *Auditing: A Journal of Practice & Theory*, 11(1).

Depoers, F. (2000). A cost benefit study of voluntary disclosure: Some empirical evidence from French listed companies. *European Accounting Review*, 9(2), 245-263.

DeZoort, F. T. (1998). An analysis of experience effects on audit committee members' oversight judgement. *Accounting, Organisation and Society*, 23(1), 1-21.

DeZoort, F. T., Hermanson, D. R., Archambeault, D. S., & Reed, S. A. (2002). Audit committees effectiveness: An synthesis of the empirical audit committee literature. *Journal of Accounting Literature*, 21, 38-75.

Diani, Y. E. N. (2013). Faktor-faktor yang mempengaruhi pengungkapan risk management committee. *Accounting Analysis Journal*, 2(2), 132-138.

ElAssy, M. G. (2015). The effect of joint audit on audit quality: Empirical evidence from companies listed on the Egyptian Stock Exchange. *International Journal of Accounting and Financial Reporting*, 5(2), 195-207.

Fan, J. P., & 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.

Farahmand, M., Farahmand, M., & Farahmand, M. (2016). Reviewing relationship between audit institute size and audit quality. *Asian Journal of Research in Social Sciences and Humanities*, 6(10), 2211-2220.

Gajevszky, A. (2014). Audit quality and corporate governance: Evidence from the Bucharest stock exchange, 1-11.

- Ghozali, I. (2001). *Aplikasi analisis multivariate dengan program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Guedhami, O., Pittman, J. A., & Saffar, W. (2007). Auditor choice in privatized firms: Empirical evidence on the role of state and foreign owners, 1-42.
- Han, S., Kang, T., & Rees, L. (2009). The association between institutional ownership and audit properties, 1-38.
- Hoseinbeglou, S., Masrori, R., & Asadzadeh, A. (2013). The effect of corporate governance mechanism on audit quality. *Journal of Basic and Applied Scientific Research*, 3(1), 891-897.
- Ianniello, G., Mainardi, M., & Rossi, F. (2013). Corporate governance and auditor choice. *Italian Academy of Business Administration and Accounting*, 1-23.
- Ikatan Akuntan Indonesia. (2014). *Pernyataan Standar Akuntansi Keuangan No. 1: Penyajian Laporan Keuangan*. Jakarta: Ikatan Akuntan Indonesia.
- Indriantoro, N., & Supomo, B. (2013). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Yogyakarta: BPF.
- Institut Akuntan Publik Indonesia. (2014). Retrieved from <http://www.iapi.or.id/iapi/download/Directory2013/Jakarta.pdf>
- James, I. O., & Izien, O. F. (2014). Audit firm characteristics and audit quality in Nigeria. *International Journal of Business and Economics Research*, 3(5), 187-195.
- Jensen, M. C. (1993). The modern industrial revolution, exit, and the failure of internal control systems. *Journal of Finance*, 48(3), 831-880.

Kane, G. D., & Velury, U. (2004). The role of institutional ownership in the market for auditing services: An empirical investigation. *Journal of Business Research*, 57(9), 976-983.

Kane, G. D., & Velury, U. (2005). The impact of managerial ownership on the likelihood of provision of high quality auditing services. *Review of Accounting and Finance*, 4(2), 86-106.

Karaibrahimoglu, Y. Z. (2013). Is corporate governance a determinant of auditor choice? – Evidence from Turkey. *Ege Academic Review*, 13(2), 273-284.

Karim, W., Zijl, T. V., & Mollah, S. (2013). Impact of board ownership, CEO-Chair duality and foreign equity participation on auditor quality choice of IPO companies. *International Journal of Accounting and Information Management*, 21(2), 148-169.

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

Kikhia, H. Y. (2014). Board characteristics, audit committee characteristics, and audit fees: Evidence from Jordan. *International Business Research*, 7(12), 98-110.

Korosec, B., & Horvat, R. (2005). Risk reporting in corporate annual reports. *Economic and Business Review*, 7(3), 217-237.

Lee, A. (1993). *Corporate Audit Theory*. Devon: Chapman and Hall.

Lennox, C. (2005). Management ownership and audit firm size. *Contemporary Accounting Research*, 22(1), 205-227.

Levitt, A. (2000). Renewing the covenant with investors. Speech before the New York University Center for Law and Business, May 10, 2000.

Lin, J. W., & Hwang, M. I. (2010). Audit quality, corporate governance, and earnings management: A meta-analysis. *International Journal of Auditing*, 14(1), 57-77.

Lin, Z. J., & Liu, M. (2009). The impact of corporate governance on auditor choice: Evidence from China. *Journal of International Accounting, Auditing and Taxation*, 18(1), 44-59.

Luan, C. J., & Tang, M. J. (2007). Where is independent director efficacy?. *Corporate governance: An International Review*, 15(4), 636-643.

Mahdavi, G., Maharlouie, M. M., Ebrahimi, F., & Sarikhani, M. (2011). The impact of corporate governance on auditor choice. *International Research Journal of Finance and Economics*, 68, 129-139.

Makni, I., Kolsi, M. C., & Affes, H. (2012). The impact of corporate governance mechanism on audit quality: Evidence from Tunisia. *The IUP Journal of Corporate Governance*, 9(3), 49-70.

Mansouri, A., Pirayesh, R., & Salehi, M. (2009). *International Journal of Business and Management*, 4(2), 17-25.

Mason, R. D., & Douglas, A. L. (1996). Teknik Statistika untuk Bisnis dan Ekonomi (edisi kesembilan). Jakarta: Salemba Empat.

McClave, J. T., & Sincich, T. (2003). *Statistics*. Washington DC: Prentice-Hall Inc.

Mgbame, C.O., Eragbhe, E., & Osazuwa, N. P. (2012). Audit partner tenure and audit quality: An empirical analysis. *European Journal of Business and Management*, 4(7), 154-163.

Michaely, R., & Shaw, W. (1995). Does the choice of auditor convey quality in an initial public offering? *Financial Management*, 24(4), 15-30.

Mohiuddin, M., & Karbhari, Y. (2010). Audit committee effectiveness: A critical literature review. *AIUB Journal of Business and Economics*, 9(1), 97-125.

Mukti, A. H., & Wardhani, R. (2012). Corporate governance mechanism, audit quality, and accrual quality: Indonesia manufacturing company evidence. *International Journal of Business and Management*, 3, 168-189.

Munawir. (2010). *Analisis Laporan Keuangan* (edisi keempat). Yogyakarta: Liberty.

Oktorina, M. & Wedari, L. K. (2015). An empirical investigation on ownership characteristics, activities of the audit committee, and audit fees. *Applied Finance and Accounting*, 1(1), 20-29.

Ooghe, H., & Langhe, T. D. (2002). The Anglo-American versus the continental European corporate governance model: Empirical evidence of board composition in Belgium. *European Business Review*, 14(6), 437-449.

O'Sullivan, N. (2000). The impact of board composition and ownership on audit quality: Evidence from large UK companies. *The British Accounting Review*, 32(4), 397-414.

O'Sullivan, N., & Diacon, S. R. (2002). The impact of ownership, governance and non audit services on audit fees: Evidence from the insurance industry. *International Journal of Auditing*, 6(1), 93-107.

Palmrose, Z. V. (1986). The effect of nonaudit services on the pricing of audit services: further evidence. *Journal of Accounting Research*, 24(2), 405-411.

Pouraghajan, A., Tabari, N. A. Y., & Haghparast, M. (2013). The effect of ownership structure on audit quality: Evidence from Tehran Stock Exchange. *World of Sciences Journal*, 1(15), 39-46.

Rezaee, Z. (2004). Corporate governance role in financial reporting. *Research in Accounting Regulation*, 107-149.

Reed, B. J., Trombley, M. A., & Dhaliwal, D. S. (2000). Demand for audit quality: The case of Laventhol and Horwarth's auditees. *Journal of Accounting, Auditing, and Finance*, 1(2), 183-206.

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

Santoso, S. (2012). *Aplikasi SPSS pada statistik parametrik*. Jakarta: Gramedia.

Shan, Y. G. (2006). The impact of internal governance mechanism on audit quality: A study of large listed companies in China, 1-39.

Shleifer, A., & Vishny, R. W. (1986). Large shareholders and corporate control. *The Journal of Political Economy*, 94(3), 461-488.

Soliman, M. M., & Elsalam, M. A. (2012). Corporate governance practices and audit quality: An empirical study of the listed companies in Egypt.

International Journal of Social, Behavioral, Educational, Economic, Business and Industrial Engineering, 6(11), 3101-3106.

Solimun. (2002). *Structural equation modeling LISREL dan Amos*. Malang: Fakultas MIPA Universitas Brawijaya.

Sumiati, D. A. (2011). The influence of ownership concentration to operational performance on go public company in Indonesia. *Journal of Economics and Engineering*, 2(1), 70-73.

Sunyoto, D. (2007). *Analisa regresi dan korelasi bivariat ringkasan dan kasus*. Yogyakarta: AMAR BOOKS.

Tan, L. H., & Wang, J. (2007). Modelling an effective corporate governance system for China's listed state-owned enterprises: Issues and challenges in a transitional economy. *Journal of Corporate Law Studies*, 7(1), 143-183.

Tiras, S. L. (2004). Audit committee best practices and earnings. *Commercial Lending Review*, 7-12.

Turel, A., Turel, A., & Ciftci, H. N. (2013). Audit tenure and audit quality: Evidence from Turkey. *International Conference on Economic and Social Studies*, 10-11 May, 2013.

Velnampy, T., Sivathaasan, N., Tharanika, R., & Sinthuja, M. (2014). Board leadership structure, audit committee and audit quality: Evidence from manufacturing companies in Sri Lanka. *International Journal of Business and Management*, 9(4), 76-85.

Velury, U., Reisch, J. T., & O'reilly, D. M. (2003). Institutional ownership and selection of industry specialist auditors. *Review of Quantitative Finance and Accounting*, 21, 35-48.

Wallace, W. A. (2004). The economic role of the audit in free and regulated markets: A look back and a look forward. *Research in Accounting Regulation*, 17, 267-298.

Wallace, P., & Zinkin, J. (2005). *Mastering Business in Asia Corporate Governance*. John Wiley & Sons (WZ).

Watt, R., & Zimmerman, J. (1986). *Positive accounting theory*. New Jersey: Prentice Hall.

Yasin, F. M., & Nelson, S. P. (2012). Audit committee and internal audit: Implications on audit quality. *International Journal of Economics, Management and Accounting*, 20(2), 187-218.

Yatim, P. (2009). Karakteristik komite audit dan manajemen risiko pada perusahaan yang listing di Bursa Efek Malaysia. *Jurnal Akuntansi*, 8(1), 19-36.

Zureigat, Q. M. (2011). The effect of ownership structure on audit quality: Evidence from Jordan. *International Journal of Business and Social Science*, 2(10), 38-46.