

## DAFTAR PUSTAKA

- ACFE. (2020). *Report To The Nation*.
- Arens, A. A., Elder, R. J., & Beasley, M. S.. (2017). *Auditing and Assurance Services* (16 ed.). USA: Pearson Education.
- Bhoor & Khames. (2016). Audit Report Lag, Audit Tenure And Auditor Industry Specialization: Empirical Evidence From Jordan. <https://doi.org/10.35516/0338-012-002-010>
- BPS. (2021). *STATISTIK LEMBAGA KEUANGAN 2021*. BPS RI
- Carson, E., & Fargher, N. (2007). Note on audit fee premiums to client size and industry specialization. *Accounting and Finance*, 47(3), 423–446. <https://doi.org/10.1111/j.1467-629X.2007.00213.x>
- Company, P., Jensen, C., & Meckling, H. (1976). *THEORY OF THE FIRM: MANAGERIAL BEHAVIOR , AGENCY COSTS AND OWNERSHIP STRUCTURE I . Introduction and summary In this paper WC draw on recent progress in the theory of ( 1 ) property rights , firm . In addition to tying together elements of the theory of e. 3, 305–360.*
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322. [https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/10.1016/0165-4101(95)00403-3)
- Datar, S. M., Feltham, G. A., & Hughes, J. S. (1991). The role of audits and audit quality in valuing new issues. *Journal of Accounting and Economics*, 14(1), 3–49. [https://doi.org/10.1016/0167-7187\(91\)90057-R](https://doi.org/10.1016/0167-7187(91)90057-R)
- DeAngelo, L. E. (1981). Auditor size and audit fees. *Journal of Accounting and Economics*, 3(3), 183–199.
- Economia, F. De, Peasnell, K., Pope, P., Young, S., Unni, S., Mussavian, M., Limmack, R., Jong, A. De, & Frias, R. R. (2003). <[J.0306-686X.2003.05624.X.Pdf](#)>. 30(9).
- Ferguson, A., & Matolcsy, Z. (2004). Audit quality and post earnings announcement

- drift. *Asia-Pacific Journal of Accounting & Economics*, 11(2), 121–137.  
<https://doi.org/10.1080/16081625.2004.10510639>
- Firdausy, P. C. M., & , MADE, Ph.D., A. (2013). Peran Sektor Keuangan Terhadap Perekonomian Indonesia. In *Journal of Chemical Information and Modeling* (Vol. 53, Issue 9).
- Hantono. (2016). Pengaruh Ukuran Perusahaan, Total Hutang, Current Ratio, Terhadap Kinerja Keuangan dan Harga Sebagai Variabel Moderating. *Jurnal Wira Ekonomi Mikroskil*, 6(1), 35–44.
- IAI. (2016). Kerangka Konseptual Pelaporan keuangan. *Dewan Standar Akuntansi Keuangan*.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 305-360.
- Ji, H. (2018). The Effects of Internal Control Quality and Its Changes on Audit Fees. *DEStech Transactions on Economics, Business and Management, icmed*, 34–41.  
<https://doi.org/10.12783/dtem/icmed2017/19283>
- Ji, X. dong, Lu, W., & Qu, W. (2018). Internal control risk and audit fees: Evidence from China. *Journal of Contemporary Accounting and Economics*, 14(3), 266–287. <https://doi.org/10.1016/j.jcae.2018.07.002>
- Keputusan Direksi PT Bursa Efek Jakarta. (2004). *Keputusan Direksi PT Bursa Efek Jakarta Nomor Kep-306/BEJ/07-2004 Tentang Peraturan Nomor I-E Tentang Kewajiban Penyampaian Informasi*. 1–15.  
<https://www.idx.co.id/media/1321/13.pdf>
- Kim, E. H., & Lu, Y. (2011). CEO ownership, external governance, and risk-taking. *Journal of Financial Economics*, 102(2), 272–292.  
<https://doi.org/10.1016/j.jfineco.2011.07.002>
- Kinanti, A. P. (2013). Pengaruh Kompetensi, Independensi dan Motivasi Auditor terhadap Pertimbangan Tingkat Materialitas dalam suatu Pengauditan Laporan Keuangan. *Jurnal Ilmiah Mahasiswa FEB*, 1(2), 58–72.

- Lennox, C. (2005). Management ownership and audit firm size. *Contemporary Accounting Research*, 22(1), 205–227. <https://doi.org/10.1506/K2CG-U6V0-NPTC-EQBK>
- Lin, Z. J., & Liu, M. (2013). The effects of managerial shareholding on audit fees: Evidence from Hong Kong. *International Journal of Auditing*, 17(3), 227–245. <https://doi.org/10.1111/ijau.12000>
- Morck, R., Shleifer, A., & Vishny, R. W. (1988). Management ownership and market valuation. An empirical analysis. *Journal of Financial Economics*, 20(C), 293–315. [https://doi.org/10.1016/0304-405X\(88\)90048-7](https://doi.org/10.1016/0304-405X(88)90048-7)
- Muna, B. N., & Haris, L. (2018). Pengaruh Pengendalian Internal Dan Asimetri Informasi Terhadap Kecenderungan Kecurangan Akuntansi. *JURNAL AKUNTANSI, EKONOMI Dan MANAJEMEN BISNIS*, 6(1), 35–44. <https://doi.org/10.30871/jaemb.v6i1.809>
- Naser, K., Al-khatib, K., & Karbhari, Y. (2002). Information Disclosure in Developing Countries : *Review Literature And Arts Of The Americas*, 12(3), 122–155.
- Nuridin, & Widiyari, D. (2016). Pengaruh Fee Audit dan Masa Perikatan Auditor. *Jurnal Manajemen Bisnis Krisnadwipayana*, 4(1).
- O’Sullivan, N. (2000). The impact of board composition and ownership on audit quality: Evidence from large UK companies. *British Accounting Review*, 32(4), 397–414. <https://doi.org/10.1006/bare.2000.0139>
- OJK. (2020). Daftar Kantor Akuntan Publik/ Akuntan Publik yang Terdaftar di Otoritas Jasa Keuangan Per 20 Mei 2020. *Otoritas Jasa Keuangan*, 1. <https://www.ojk.go.id/id/kanal/perbankan/data-dan-statistik/Documents/Pages/Database-Akuntan-Publik-dan-Kantor-Akuntan-Publik/Daftar AP KAP 20 Mei 2020.pdf>
- Rainsbury, E. A., Bradbury, M., & Cahan, S. F. (2009). The impact of audit committee quality on financial reporting quality and audit fees. *Journal of Contemporary Accounting and Economics*, 5(1), 20–33.

<https://doi.org/10.1016/j.jcae.2009.03.002>

- Shan, Y. G., Troshani, I., & Tarca, A. (2019). Managerial ownership, audit firm size, and audit fees: Australian evidence. *Journal of International Accounting, Auditing and Taxation*, 35, 18–36. <https://doi.org/10.1016/j.intaccaudtax.2019.05.002>
- Soon-Yau Foong Choo-Hong Khoo. (2015). Journal of Accounting in Emerging Economies Article information : *Accounting in Emerging Economies*, 1(2), 123–143.
- Suci, R. G., & Fionasari, D. (2020). Imbal Jasa Audit : Aspek Risiko Audit , Ukuran Perusahaan , dan Ukuran Kantor Akuntan Publik pada Perusahaan Manufaktur di Indonesia. *Jurnal Politeknik Caltex Riau*, 13(2), 126–135.
- Wahab, E. A. A., Zain, M. M., & James, K. (2011). Political connections, corporate governance and audit fees in Malaysia. *Managerial Auditing Journal*, 26(5), 393–418. <https://doi.org/10.1108/02686901111129562>