

## DAFTAR PUSTAKA

- Abed, S., & Al-badainah, J. (2013). The Impact of Auditor's Gender on Audit Fees: Case of Jordanian Auditors. *International Journal of Business and Management*, 8(14), 127–133. <https://doi.org/10.5539/ijbm.v8n14p127>
- Arens, Alvin A., Elder Randal J., Beasley Mark S., & Hogan Chris E. (2017). Auditing and Assurance Services An Integrated Approach Sixteenth Edition. Pearson.
- Ariningrum, I., & Diyanty, V. (2017). The impact of political connections and the effectiveness of board of commissioner and audit committees on audit fees. *Australasian Accounting, Business and Finance Journal*, 11(4), 53–70. <https://doi.org/10.14453/aabfj.v11i4.5>
- Bechara, A., & Damasio, A. R. (2005). The somatic marker hypothesis: A neural theory of economic decision. *Games and Economic Behavior*, 52(2), 336–372. <https://doi.org/10.1016/j.geb.2004.06.010>
- Cahan, S. F., & Sun, J. (2014). The Effect of Audit Experience on Audit Fees and Audit Quality. *Journal of Accounting, Auditing & Finance*, 30(1), 78–100. <https://doi.org/10.1177/0148558X14544503>
- Damasio, A. R., Everitt, B. J., & Bishop, D. (1996). The Somatic Marker Hypothesis and the Possible Functions of the Prefrontal Cortex [and Discussion]. In Source: Philosophical Transactions: Biological Sciences (Vol. 351, Issue 1346). <http://www.jstor.org/stable/3069187>
- Deangelo, L. E. (1981). Auditor Size And Audit Quality. In *Journal of Accounting and Economics* (Vol. 3). North-Holland Publishing Company.
- Doyle, J. T., Ge, W., & Mcvay, S. (2007). Accruals Quality and Internal Control over Financial Reporting. In Source: *The Accounting Review* (Vol. 82, Issue 5).
- Francis, B., Hasan, I., Park, J. C., & Wu, Q. (2015). Gender Differences in Financial Reporting Decision Making: Evidence from Accounting Conservatism. *Contemporary Accounting Research*, 32(3), 1285–1318. <https://doi.org/10.1111/1911-3846.12098>
- Francis, J. R. (2004). What do we know about audit quality? *British Accounting Review*, 36(4), 345–368. <https://doi.org/10.1016/j.bar.2004.09.003>
- Francis, J. R., & Wang, D. (2008). The joint effect of investor protection and big 4 audits on earnings quality around the world. *Contemporary Accounting Research*, 25(1), 157–191. <https://doi.org/10.1506/car.25.1.6>
- Garcia-Blandon, J., Argilés-Bosch, J. M., & Ravenda, D. (2019). Is there a gender effect on the quality of audit services? *Journal of Business Research*, 96, 238–249. <https://doi.org/10.1016/j.jbusres.2018.11.024>
- Gul, F. A., Wu, D., & Yang, Z. (2013). Do individual auditors affect audit quality? Evidence from archival data. *Accounting Review*, 88(6), 1993–2023. <https://doi.org/10.2308/accr-50536>
- Hafsi, T., & Turgut, G. (2013). Boardroom Diversity and its Effect on Social Performance: Conceptualization and Empirical Evidence. *Journal of*

- Business Ethics*, 112(3), 463–479. <https://doi.org/10.1007/s10551-012-1272-z>
- Hardies, K., Breesch, D., & Branson, J. (2010). Are Female Auditors Still Women? Analyzing the Sex Differences Affecting Audit Quality. *SSRN Electronic Journal*. <https://doi.org/10.2139/SSRN.1409964>
- Hardies, K., Breesch, D., & Branson, J. (2015). The female audit fee premium. *Auditing*, 34(4), 171–195. <https://doi.org/10.2308/ajpt-51079>
- Herlano, B. F., & Zulfani, A. (2019). The effect of gender, public accounting firm size, and company size on audit fee. *The Indonesian Accounting Review*, 9(1), 51. <https://doi.org/10.14414/tiar.v9i1.1683>
- Hidayat, M. R., & Dwita, S. (2020). Analisis Gambar “Kesetaraan Gender” Dalam Dunia Digital: Sebuah Eksplorasi Pada Ikatan Akuntan Indonesia. *Jurnal Eksplorasi Akuntansi*, 2(1), 2214–2233. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/18>
- Hogan, C. E., & Wilkins, M. S. (2008). Evidence on the audit risk model: Do auditors increase audit fees in the presence of internal control deficiencies? *Contemporary Accounting Research*, 25(1), 219–242. <https://doi.org/10.1506/car.25.1.9>
- Hoitash, R., Markelevich, A., & Barragato, C. A. (2007). Auditor fees and audit quality. *Managerial Auditing Journal*, 22(8), 761–786. <https://doi.org/10.1108/02686900710819634>
- Huang, T. C., Chiou, J. R., Huang, H. W., & Chen, J. F. (2015). Lower audit fees for women audit partners in Taiwan and why. *Asia Pacific Management Review*, 20(4), 219–233. <https://doi.org/10.1016/j.apmrv.2015.02.001>
- Imam Ghozali. (2021). Aplikasi Analisis Multivariante Dengan Program IBM SPSS 26 Edisi 10. Badan Penerbit Universitas Diponegoro.
- Ismiati, A. D. I. A. D., Ainiyah, M. A. M., & Robi'aqolbi, R. R. R. (2023). Perbedaan Cara Pengambilan Keputusan antara Laki-laki dan Perempuan Menurut Al-Qur'an. *Al-I'jaz: Jurnal Studi Al-Qur'an, Falsafah Dan Keislaman*, 5(2), 76–93. <https://doi.org/10.53563/AI.V5I2.104>
- Ittonen, K., & Peni, E. (2012). Auditor's Gender and Audit Fees. *International Journal of Auditing*, 16(1), 1–18. <https://doi.org/10.1111/J.1099-1123.2011.00438.X>
- Le, H. T. T., Tran, H. G., & Vo, X. V. (2021). Audit quality, accruals quality and the cost of equity in an emerging market: Evidence from Vietnam. *International Review of Financial Analysis*, 77. <https://doi.org/10.1016/j.irfa.2021.101798>
- Menon, K., & Williams, D. D. (1994). The Insurance Hypothesis and Market Prices. In *The Accounting Review* (Vol. 69, Issue 2).
- Muslim, M., Rahim, S., Faisal, M., Pelu, A. R., & Pratiwi, A. (2020). Kualitas Audit: Ditinjau dari Fee Audit, Risiko Audit dan Skeptisme Profesional Auditor Sebagai Variabel Moderating. *Ekuitas: Jurnal Pendidikan Ekonomi*, 8(1), 9–19. <https://ejournal.undiksha.ac.id/index.php/EKU>
- Naser, K., & Hassan, Y. M. (2016). Factors influencing external audit fees of companies listed on Dubai Financial Market. *International Journal of Islamic and Middle Eastern Finance and Management*, 9(3), 346–363.

- <https://doi.org/10.1108/IMEFM-01-2015-0007>
- Owhoso, V., & Weickgenannt, A. (2009). Auditors' self-perceived abilities in conducting domain audits. *Critical Perspectives on Accounting*, 20(1), 3–21. <https://doi.org/10.1016/J.CPA.2007.04.005>
- Reimann, M., & Bechara, A. (2010). The somatic marker framework as a neurological theory of decision-making: Review, conceptual comparisons, and future neuroeconomics research. *Journal of Economic Psychology*, 31(5), 767–776. <https://doi.org/10.1016/j.joep.2010.03.002>
- Rizky, A., & Ghazali, S. I. (2017). Pengaruh Risiko Audit, Ukuran Perusahaan, dan Manajemen Laba Terhadap Audit Fee. *Diponegoro Journal Of Accounting*, 6(3), 1–8. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Rosenbloom, M. H., Schmahmann, J. D., & Price, B. H. (2012). The Functional Neuroanatomy of Decision-Making. In *The Journal of Neuropsychiatry and Clinical Neurosciences* (Vol. 24). <http://neuro.psychiatryonline.org>
- Saputri, T. H., Wiharno, H., Id, W. C., & Nurhayati, E. (2017). Pengaruh Risiko Audit dan Lamanya Waktu Audit Terhadap Penetapan Audit Fee (Survey pada Auditor Kantor AkuntanPublik di Bandung). In *JRKA* (Vol. 3).
- Sibuea, K., & Arfianti, R. I. (2021). Pengaruh Kualitas Audit, Ukuran Perusahaan, Kompleksitas Perusahaan dan Risiko Perusahaan Terhadap Audit Fee. *Jurnal Akuntansi*, 10(2), 126–140. <https://doi.org/10.46806/ja.v10i2.804>
- Soepriyanto, G., Krisky, P., Indra, Y., & Zudana, A. (2020). Female audit partners and accruals quality: evidence from Indonesia. *Journal of Accounting in Emerging Economies*, 10(2), 305–319. <https://doi.org/10.1108/JAEE-03-2019-0054>
- Ulhaq, A., & Khan Leghari, M. (2015). Determinants of Audit Fee in Pakistan. In *Research Journal of Finance and Accounting www.iiste.org ISSN* (Vol. 6, Issue 9). Online. [www.iiste.org](http://www.iiste.org)
- Ye, X. (2020). Literature Review on Influencing Factors of Audit Fees. *Modern Economy*, 11(02), 249–260. <https://doi.org/10.4236/me.2020.112022>
- Yuniarti, Rita. (2011). *Audit Firm Size, Audit Fee and Audit Quality* (Vol. 2, Issue 1).
- Yusica, M., & Sulistyowati, W. A. (2020). Penentuan Audit Fee Ditinjau dari Kompleksitas Perusahaan, Internal Audit Dan Risiko Audit. *Jurnal Akademi Akuntansi*, 3(1), 69. <https://doi.org/10.22219/jaa.v3i1.11826>
- Zerni, M. (2012) Audit Partner Specialization and Audit Fees: Some Evidence from Sweden. *Contemporary Accounting Research*, 29, 312-340. <https://doi.org/10.1111/j.1911-3846.2011.01098.x>