

DAFTAR PUSTAKA

- Abdul Nasser, A. T., Abdul Wahid, E., Mustapha Nazri, S. N. F. S., & Hudaib, M. (2006). Auditor-client relationship: The case of audit tenure and auditor switching in Malaysia. *Managerial Auditing Journal*, 21(7), 724–737. <https://doi.org/10.1108/02686900610680512>
- Agoes, S., & Trisnawati, E. (2012). *Praktikum Audit* (S. Agoes & E. Trisnawati, Eds.; 2nd ed., Vol. 2). Jakarta Salemba Empat.
- Agustina, T., & Sucipto. (2023). PENGARUH RISIKO AUDIT TERHADAP KUALITAS AUDIT MELALUI FEE AUDIT PADA KAP DI JAKARTA. *Jurnal Akuntansi Dan Pajak*, 23(02). <http://jurnal.stie-aas.ac.id/index.php/jap>
- Agustini, T., & Siregar, D. L. (2020). PENGARUH FEE AUDIT, AUDIT TENURE DAN ROTASI AUDIT TERHADAP KUALITAS AUDIT DI BURSA EFEK INDONESIA EFFECT OF AUDIT FEE, AUDIT TENURE AND AUDIT ROTATION OF AUDIT QUALITY IN INDONESIA STOCK EXCHANGE. *Jurnal EMBA*, 8(1), 637–646.
- Alam, Z. S., Chen, M. A., Ciccotello, C. S., & Ryan, H. E. (2018). Board Structure Mandates: Consequences for Director Location and Financial Reporting. *Management Science*, 64(10), 4735–4754. <https://doi.org/10.1287/mnsc.2017.2736>
- Al-Harshani, M. (2008). The Pricing of Audit services: Evidence from Kuwait. *Managerial Auditing Journal*, 23, 685–696.
- Anandita, A., & Wiliasti, A. (2020). *Pengaruh Independensi Dewan Komisaris, Komite Audit, Dan Internal Audit Terhadap Fee Audit Eksternal*. <http://ekomaks.unmermadiun.ac.id/index.php/ekomaks>
- Arens, A., & Loebbecke, J. (2015). *Auditing: An Integrated Approach* (A. Arens & J. Loebbecke, Eds.; 13th Edition). Prantice Hall International Inc.
- Argita, N., & Laksito, O. H. (2021). PENGARUH ROTASI KANTOR AKUNTAN PUBLIK DAN PENGENDALIAN INTERNAL TERHADAP FEE AUDIT DI INDONESIA DAN MALAYSIA (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia dan Bursa Malaysia Tahun 2017-2019). *DIPONEGORO JOURNAL OF ACCOUNTING*, 10(4), 1–14. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Bae Choi, B., Lee, D., & Psaros, J. (2013). An analysis of Australian company carbon emission disclosures. *Pacific Accounting Review*, 25(1), 58–79. <https://doi.org/10.1108/01140581311318968>
- Blue Ribbon Committee. (1999). *Report and Recommendations on Improving the Effectiveness of Corporate Audit Committees*. The New York Stock Exchange and The National Association of Securities Dealers.

- Boo, E., & Sharma, D. (2008). The association between corporate governance and audit fees of bank holding companies. *Corporate Governance*, 8(1), 28–45. <https://doi.org/10.1108/14720700810853383>
- Cadbury Committee. (1992). *Report of the Committee on the Financial Aspects of Corporate Governance*. Gee.
- Calderon, T. G., Wang, L., & Klenotic, T. (2012). Past control risk and current audit fees. *Managerial Auditing Journal*, 27(7), 693–708. <https://doi.org/10.1108/02686901211246813>
- Diah Ayu, P., Ida, R., & Wiwit Apit, S. (2019). *The Influence of Company Size and Audit Fee on Audit Quality*. www.idx.co.id.
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. In *Source: The Academy of Management Review* (Vol. 14, Issue 1). <https://www.jstor.org/stable/258191>
- Farooq, M. U., Irfan, K., & Usman -Taunsvi, M. (2018). *Corporate Governance and Audit Fees: Evidence from a Developing Country*. <http://hdl.handle.net/10419/188337>
- Firoozi, M., & Magnan, M. (2022). Audit committee members' proximity to corporate headquarters and audit fees. *Managerial Auditing Journal*, 37(8), 1062–1090. <https://doi.org/10.1108/MAJ-05-2020-2684>
- Gavious, I. (2007). Alternative Perspective to Deal with Auditor's Agency Problem. *Critical Perspectives on Accounting*, 18(4), 451–467.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate SPSS* (I. Ghozali, Ed.). Badan Penerbit Universitas Diponegoro.
- Goodwin-Stewart, J., Kent, P., Stewart, A. J., Clarkson, P., Craswell, A., Ferguson, C., Francis, J., Gray, P., Gul, F., Hutchinson, M., & Wong, J. (2006). *THE RELATION BETWEEN EXTERNAL AUDIT FEES, AUDIT COMMITTEE CHARACTERISTICS AND INTERNAL AUDIT*.
- Hay, D. C., Knechel, W. R., & Wong, N. (2006). Audit Fees: A Meta-analysis of the Effect of Supply and Demand Attributes*. *Contemporary Accounting Research*, 23(1), 141–191. <https://doi.org/10.1506/4xr4-kt5v-e8cn-91gx>
- Hay, D., Knechel, W. R., & Ling, H. (2008). *Evidence on the Impact of Internal Control and Corporate Governance on Audit Fees*.
- 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.

- Hopkin, P. (2017). *Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management* (P. Hopkin, Ed.; 5th Edition). Kogan Page.
- Jensen, M. C., & Meckling, W. H. (1976). THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.
- Joshi, P. L., & AL-Bastaki, H. (2000). Determinants of Audit Fees: Evidence from the Companies Listed in Bahrain. *International Journal of Auditing*, 4(2), 129–138. <https://doi.org/10.1111/1099-1123.00308>
- Kikhia, H. Y. (2015). Determinants of Audit Fees: Evidence from Jordan. *Accounting and Finance Research*, 4(1). <https://doi.org/10.5430/afr.v4n1p42>
- KNKG. (2006). *PEDOMAN UMUM GOOD CORPORATE GOVERNANCE*.
- Larcker, D., & Tayan, B. (2011). *Corporate Governance Matters: A Closer Look at Organizational Choices and Their Consequences* (D. Larcker & B. Tayan, Eds.; 1st Edition). Financial Times/ Prentice Hall.
- Lennox, C., & Li, B. (2012). The consequences of protecting audit partners' personal assets from the threat of liability. *Journal of Accounting and Economics*, 54(2–3), 154–173. <https://doi.org/10.1016/j.jacceco.2012.06.002>
- Lennox, C. S., Francis, J. R., & Wang, Z. (2012). Selection models in accounting research. *Accounting Review*, 87(2), 589–616. <https://doi.org/10.2308/accr-10195>
- Lupi, F. R., & Nurdin, N. (2016). Analisis Strategi Pemasaran dan Penjualan E-Commerce pada Tokopedia.com. *Jurnal Elektronik Sistem Informasi Dan Komputer*, 2(1), 20–30.
- Maletta, M. J. (1993). An Examination of Auditors' Decisions to Use Internal Auditors as Assistants: The Effect of Inherent Risk. *Contemporary Accounting Research*, 9(2), 508–525.
- Moizer, P. (1992). State of the Art in Audit Market Research. *European Accounting Review*, 1(2), 333–348.
- Mulyadi. (2014). *Auditing* (Mulyadi, Ed.; 6th ed.). Salemba Empat.
- Nugrahani, N. R., & Sabeni, A. (2013). FAKTOR-FAKTOR YANG MEMPENGARUHI PENETAPAN FEE AUDIT EKSTERNAL PADA PERUSAHAAN YANG TERDAFTAR DI BEI. *DIPONEGORO JOURNAL OF ACCOUNTING*, 2(2), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Nugroho, D. A., & Fuad. (2017). THE INFLUENCE OF AUDIT COMMITTEE CHARACTERISTICS, EXECUTIVE COMPENSATION, AND AUDIT COMPLEXITY TOWARDS CORPORATE AUDIT FEE. *DIPONEGORO*

- JOURNAL OF ACCOUNTING*, 6(4), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Panjaitan, C. M., & Chariri, A. (2014). PENGARUH TENURE, UKURAN KAP DAN SPESIALISASI AUDITOR TERHADAP KUALITAS AUDIT. *DIPONEGORO JOURNAL OF ACCOUNTING*, 3(3), 1–12. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Paramitha, M. D., & Setyadi, E. J. (2022a). Pengaruh Dewan Komisaris, Komisaris Independen, Komite Audit, dan Kompleksitas Perusahaan Terhadap Fee Audit. *Reviu Akuntansi Kontemporer Indonesia*, 3(1), 13–23.
- Paramitha, M. D., & Setyadi, E. J. (2022b). Pengaruh Dewan Komisaris, Komisaris Independen, Komite Audit, dan Kompleksitas Perusahaan Terhadap Fee Audit. *Reviu Akuntansi Kontemporer Indonesia*, 3(1), 13–23.
- Rezaee, Z. (2009). *Corporate Governance and Ethics*. J. Wiley & Sons.
- Rizky, A., & Ghozali, 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>
- Rosnidah, I., Sulistyowati, W. A., & Yulianto, A. (2017). The Effects of Ethical Orientation and Moral Intensity on the Ethical Decision of an Auditor. *Devotio: Journal of Business and Economic Studies*, 11(1).
- Ross L. Watts, & Jerold L. Zimmerman. (1990). Positive Accounting Theory: A Ten Year Perspective. *The Accounting Review*, 65(1), 131–156.
- Santoso, S. (2019). *Mahir Statistik Parametrik: Konsep Dasar dan Aplikasi dengan SPSS* (S. Santoso, Ed.). PT Elex Media Komputindo.
- 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 Akuntan Publik di Bandung). In *JRKA* (Vol. 3).
- Shiyi, F., & Jeyaraj, S. S. (2017). RELATION BETWEEN AUDIT RISK AND AUDIT FEES-EVIDENCE FROM LISTED FIRMS IN THE US. In *European Journal of Accounting, Auditing and Finance Research* (Vol. 5, Issue 5). www.eajournals.org
- Simamora, & Henry. (2002). *Auditing Jilid II* (H. Simamora, Ed.; 2nd ed.). UUP AMP YKPN.
- Simanullang, R., Putri Utami, N., & Tri Bhakti, S. (2021). *PENGARUH KEAHLIAN KOMITE AUDIT, FEE AUDIT DAN AUDIT TENURE TERHADAP KUALITAS AUDIT (PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI DASAR*

DAN KIMIA YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2020) (Vol. 3, Issue 2). www.idx.com.

- Simunic, D. A. (1980). The Pricing of Audit Services: Theory and Evidence. *Journal of Accounting Research*, 18(1), 161–190.
- Supriyono, R. A. (2018). *Akuntansi Keperilakuan* (R. A. Supriyono, Ed.). Gadjah Mada University Press.
- Vinidita, G. A., & Ghozali, I. (2021). PENGARUH RISIKO AUDIT TERHADAP BIAYA AUDIT EKSTERNAL DI INDONESIA. *DIPONEGORO JOURNAL OF ACCOUNTING*, 10(4), 1–15. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Wu, X. (2012). Corporate governance and audit fees: Evidence from companies listed on the Shanghai Stock Exchange. *China Journal of Accounting Research*, 5(4), 321–342. <https://doi.org/10.1016/j.cjar.2012.10.001>
- Yasin, F. M. (2015). The Audit Committee and Internal Audit: Implications on Audit Quality. *Managerial Auditing Journal*, 8(3), 8–10.
- Yatim, P., Kent, P., & Clarkson, P. (2006). Governance structures, ethnicity, and audit fees of Malaysian listed firms. *Managerial Auditing Journal*, 21(7), 757–782. <https://doi.org/10.1108/02686900610680530>
- 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>