

DAFTAR PUSTAKA

- Abidin, Z. Z., Kamal, N. M., & Jusoff, K. (2009). Board Structure and Corporate Performance in Malaysia. *International Journal of Economics and Finance*, *1*(1), 150–164.
- Abu Afifa, M. M., Saleh, I. H., & Haniah, F. F. (2023). Does Earnings Management Mediate the Relationship Between Audit Quality and Company Performance? Evidence from Jordan. *Journal of Financial Reporting and Accounting*, *21*(3), 747–774. <https://doi.org/10.1108/JFRA-08-2021-0245>
- Aghnitama, R. D., Aufa, A. R., & Hersugondo, H. (2021). Market Capitalization dan Profitabilitas Perusahaan dengan FAR, AGE, EPS, dan PBV sebagai Variabel Kontrol. *Jurnal Akuntansi Dan Manajemen*, *18*(2), 1–11. <https://doi.org/10.36406/jam.v18i02.392>
- Al Sharawi, H. H. M. (2022). The Impact of Ownership Structure on External Audit Quality: A Comparative Study Between Egypt and Saudi Arabia. *Investment Management and Financial Innovations*, *19*(2), 81–94. [https://doi.org/10.21511/imfi.19\(2\).2022.07](https://doi.org/10.21511/imfi.19(2).2022.07)
- Alawaqleh, Q. A., & Almasria, N. A. (2021). The Effect of Board of Directors and CEO on Audit Quality: Evidence from Listed Manufacturing Firms in Jordan. *Journal of Asian Finance, Economics and Business*, *8*(2), 243–253. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0243>
- Al-Hamadeen, R., AlHmoud, T., El-Nader, H., Alsharairi, M., & Almasri, F. (2021). Do Boards Influence Audit Quality? A Multidimensional Analysis. *Journal of Governance and Regulation*, *10*(1), 125–138. <https://doi.org/10.22495/JGRV10I1ART12>
- Aljifri, K., & Moustafa, M. (2007). The Impact of Corporate Governance Mechanisms on the Performance of UAE Firms: An Empirical Analysis. *Journal of Economic & Administrative Sciences*, *23*(2), 71–93.
- Almutari, A. R. (2013). The Impact of Institutional Ownership and Corporate Debt on Audit Quality. *Journal of Economic and Administrative Sciences*, *29*(2), 134–152.
- Anafiah, V. A., Diyanty, V., & Wardhani, R. (2017). The Effect of Controlling Shareholders and Corporate Governance on Audit Quality. *Jurnal Akuntansi Dan Keuangan Indonesia*, *14*(1), 1–19. <https://doi.org/10.21002/jaki.2017.01>
- Azizkhani, M., Hossain, S., & Nguyen, M. (2023). Effects of Audit Committee Chair Characteristics on Auditor Choice, Audit Fee and Audit Quality. *Accounting and Finance*, *63*(3), 3675–3707. <https://doi.org/10.1111/acfi.13058>

- Babuska, E. W. (2021). Financial Statements as the Basis for the Systematics of Risks in the Accounting Area. *Journal of Accounting and Auditing: Research & Practice*, 2021(2021), 1–14. <https://doi.org/10.5171/2021.420535>
- Bansal, N., & Sharma, A. K. (2016). Audit Committee, Corporate Governance and Firm Performance: Empirical Evidence from India. *International Journal of Economics and Finance*, 8(3), 103–116. <https://doi.org/10.5539/ijef.v8n3p103>
- Beasley, M. S., Carcello, J. V, Hermanson, D. R., & Lapides, P. D. (2000). Fraudulent Financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. *Accounting Horizons*, 14(4), 441–454.
- Ben-Hassoun, A., Aloui, C., & Ben-Nasr, H. (2018). Demand for Audit Quality in Newly Privatized Firms in MENA region: Role of Internal Corporate Governance Mechanisms Audit. *Research in International Business and Finance*, 45(1), 334–348.
- Bhagat, S., & Black, B. (1999). The Uncertain Relationship Between Board Composition and Firm Performance. *The Business Lawyer*, 2(1), 921–963.
- Bosse, D. A., & Phillips, R. A. (2016). Agency Theory and Bounded Self-Interest. *Academy of Management Review*, 41(2), 276–297. <https://doi.org/10.5465/amr.2013.0420>
- Bruynseels, L., & Cardinaels, E. (2014). The Audit Committee: Management Watchdog or Personal Friend of the CEO? *The Accounting Review*, 89(1), 113–145. <https://doi.org/10.2308/accr-50601>
- Challen, A. E., & Noermansyah, A. (2023). Peran Good Corporate Governance dan Kualitas Audit Terhadap Manajemen Laba Perusahaan Manufaktur. *Jurnal Riset Akuntansi Dan Auditing*, 10(1), 23–36. <https://doi.org/10.55963/jraa.v10i1.512>
- Coffee Jr, J. C. (2002). Racing Towards the Top?: The Impact of Cross-Listing and Stock Market Competition on International Corporate Governance. *Columbia Law Review*, 102(1757), 1757–1931.
- Davidson, R. A., & Neu, D. (1993). A Note on the Association between Audit Firm Size and Audit Quality. *Contemporary Accounting Research*, 9(2), 479–488. <https://doi.org/10.1111/j.1911-3846.1993.tb00893.x>
- Defond, M. L., Hann, R. N., Xuesong, H. U., & Engel, E. (2005). Does The Market Value Financial Expertise on Audit Committees of Boards of Directors? *Journal of Accounting Research*, 43(2), 153–193. <https://doi.org/10.1111/j.1475-679x.2005.00166.x>
- Dewita, T. H., & NR, E. (2023). Pengaruh Audit Tenure, Rotasi Audit, dan Fee Audit terhadap Kualitas Audit. *Jurnal Eksplorasi Akuntansi*, 5(1), 370–384. <https://doi.org/https://doi.org/10.24036/jea.v5i1.627>

- Ehikioya, B. I. (2009). Corporate Governance Structure and Firm Performance in Developing Economies: Evidence from Nigeria. *Corporate Governance: The International Journal of Business in Society*, 9(3), 231–243. <https://doi.org/10.1108/14720700910964307>
- Elmarzouky, M., Hussainey, K., & Abdelfattah, T. (2023). The Key Audit Matters and The Audit Cost: Does Governance Matter? *International Journal of Accounting and Information Management*, 31(1), 195–217. <https://doi.org/10.1108/IJAIM-08-2022-0178>
- Fama, E. F., & Jensen, M. C. (1983). Agency Problems and Residual Claims. *The Journal of Law & Economics*, 26(2), 327–349.
- Florackis, C., & Ozkan, A. (2009). Managerial Incentives and Corporate Leverage: Evidence From the United Kingdom. *Accounting & Finance*, 49(3), 531–553.
- Ghafran, C., & O’Sullivan, N. (2017). The Impact of Audit Committee Expertise on Audit Quality: Evidence from UK Audit Fees. *British Accounting Review*, 49(6), 578–593. <https://doi.org/10.1016/j.bar.2017.09.008>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (Edisi 9). Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, I. (2020). *25 Teori Besar Ilmu Manajemen, Akuntansi dan Bisnis*. Semarang: Yoga Pramata.
- Ginting, Y. L. (2016). Mekanisme Tata Kelola dan Pengungkapan Tanggung Jawab Sosial Perusahaan. *Jurnal Ekonomi Dan Manajemen*, 13(1), 73–82.
- Gio, P. U., & Rosmaini, E. (2018). *Belajar Olah Data dengan SPSS, MINITAB, R, Microsof Excel, Eviews, Lisrel, Amos, dan Smartpls*. Medan: USU Press.
- Ikatan Akuntan Indonesia. (2009). *Standar Akuntansi Keuangan*.
- Jensen, M. C. (1993). The Modern Industrial Revolution, Exit, and the Failure of Internal Control Systems. *The Journal of Finance*, 48(3), 831–880. <https://doi.org/10.1111/j.1540-6261.1993.tb04022.x>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(1976), 305–360.
- Jiraporn, P., Chintrakarn, P., Tong, S., & Treepongkaruna, S. (2018). Does Board Independence Substitute for External Audit quality? Evidence from an Exogenous Regulatory Shock. *Australian Journal of Management*, 43(1), 27–41. <https://doi.org/10.1177/0312896217712334>
- Khanchel, I. (2007). Corporate Governance: Measurement and Determinant Analysis. *Managerial Auditing Journal*, 22(8), 740–760. <https://doi.org/10.1108/02686900710819625>

- Khasharmeh, H., Joseph, N. R., & Joseph, N. (2017). Does Ownership Structure Affects Audit Quality: Evidence from Bahrain? *Global Science Research Journal*, 4(3), 92–100.
- Knechel, W. R. (2016). Audit Quality and Regulation. *International Journal of Auditing*, 20(3), 215–223.
- Kurniawati, R., Alam, S., Nohong, M., & Nindya Karya, P. T. (2019). Pengaruh Kepemilikan Institusional, Capital Adequacy Ratio (CAR) dan Loan Deposit Ratio (LDR) Terhadap Profitabilitas Pada Beberapa Bank yang Tercatat di Bursa Efek Indonesia. *Hasanuddin Journal of Applied Business and Entrepreneurship*, 109–123.
- Kusuma Wardani, D., & Tri Susilowati, W. (2020). Pengaruh Agency Cost terhadap Nilai Perusahaan dengan Transparansi Informasi sebagai Variabel Moderasi. *Jurnal Akuntansi*, 12(1), 1–12.
- Lessambo, F. I. (2022). *Financial Statements: Analysis, Reporting and Valuation* (2nd edition). USA: Palgrave Macmillan.
- Luspratama, R., Cuaca, N. P., & Hutahean, T. F. (2021). Analysis of Factor Affecting Going Concern Audit Opinion on Manufacturing Companies Sub Sector Food and Beverage Listed on the Indonesia Stock Exchange 2015-2019. *Journal of Economics, Finance And Management Studies*, 4(7), 925–934. <https://doi.org/10.47191/jefms/v4-i7-06>
- Makni, I., Kolsi, M. C., & Affes, H. (2012). The Impact of Corporate Governance Mechanisms on Audit Quality: Evidence from Tunisia. *The IUP Journal of Corporate Governance*, 11(3), 1–22.
- Mardijuwono, A. W., & Subianto, C. (2018). Independence, Professionalism, Professional Skepticism: The Relation Toward the Resulted Audit Quality. *Asian Journal of Accounting Research*, 3(1), 61–71. <https://doi.org/10.1108/AJAR-06-2018-0009>
- Mitnick, B. M. (2015). Agency Theory. *Wiley Encyclopedia of Management*, 2(2), 1–6.
- Mulyadi. (2002). *Auditing* (Edisi Keenam). Jakarta: Salemba Empat.
- Mutmainnah, N., & Wardhani, R. (2013). Analisis Dampak Kualitas Komite Audit Terhadap Kualitas Laporan Keuangan Perusahaan dengan Kualitas Audit Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan Indonesia*, 10(2), 147–170.
- Nindita, C., & Siregar, S. V. S. (2012). Analisis Pengaruh Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit di Indonesia. *Jurnal Akuntansi Dan Keuangan*, 14(2), 91–104.

- Odudu, A. S., Terzungwe, N., & Joshua, O. (2018). Institutional and Block-holder Ownership and Audit Quality of Listed Manufacturing Firms in Nigeria. *Journal of Finance and Accounting*, 6(1), 15–26.
- Paramita, N. K. A., & Latrini, N. M. Y. (2015). Pengaruh Ukuran Perusahaan, Umur Publikasi, Masa Perikatan Audit, Pergantian Manajemen Pada Kualitas Audit. *Jurnal Akuntansi Universitas Udayana*, 13(1), 142–156.
- Puspaningsih, A., & Faza Sabella, A. (2017). When Fintech Meets Accounting: Opportunity and Risk Analisis Determinan Kualitas Audit : Studi Empiris di Indonesia. *Forum Keuangan dan Bisnis Indonesia (FKBI)*, 6(6), 149–158.
- Puwanenthiren, P., & Sivarajah, R. (2022). Does Corporate Governance Matter for Audit Quality? Evidence from Sri Lanka. *Management and Accounting Review*, 21(2), 191–210.
- Qawqzeh, H. K., Bshayreh, M. M., & Alharbi, A. W. (2021). Does Ownership Structure affect Audit Quality in Countries Characterized by a Weak Legal Protection of the Shareholders? *Journal of Financial Reporting and Accounting*, 19(5), 707–724. <https://doi.org/10.1108/JFRA-08-2020-0226>
- Rahayu, N., Harto, P. P., & Kamal, M. (2020). Determinasi Kualitas Audit Pada Perusahaan Yang Terdaftar Di Indeks Saham Syariah Indonesia. *Jurnal Akuntansi dan Keuangan Islam*, 8(2), 89–113. <https://doi.org/10.35836/jakis.v8i2.130>
- Rofiqotul Laili, U., Karina, A., Digdowiseiso, K., Ekonomi dan Bisnis, F., & Nasional, U. (2023). The Influence Of Company Size, Auditor Opinion, And Company Age On Audit Delay Pengaruh Ukuran Perusahaan, Opini Auditor Dan Umur Perusahaan Terhadap Audit Delay. *Management Studies and Entrepreneurship Journal*, 4(6), 8712–8720.
- Sofyaningsih, S., & Hardiningsih, P. (2011). Struktur Kepemilikan, Kebijakan Dividen, Kebijakan Utang dan Nilai Perusahaan. *Dinamika Keuangan Dan Perbankan*, 3(1), 68–87.
- Sukandar, P. P., & Rahardja. (2014). Pengaruh Ukuran Dewan Direksi dan Dewan Komisaris Serta Ukuran Perusahaan Terhadap Kinerja Keuangan Perusahaan. *Diponegoro Journal of Accounting*, 3(3), 1–7.
- Umar, H. (2003). *Metode Riset Bisnis* (Edisi pertama). Jakarta: Gramedia.
- Velte, P. (2023). Which Attributes of Audit Committees are Most Beneficial for European Companies? Literature Review and Research Recommendations. *Journal of Global Responsibility*, 14(4), 403–430. <https://doi.org/10.1108/JGR-07-2022-0063>
- Wan Abdullah, Z. W., Ismail, S., & Jamaluddin, N. (2008). The Impact of Board Composition, Ownership and CEO Duality on Audit Quality: the Malaysian Evidence. *Malaysian Accounting Review*, 7(2), 17–28.

- Watts, R., & Zimmerman. (1986). *Positive Accounting Theory*. USA: Prentice-Hall.
- Widani, N. A., & Bernawati, Y. (2020). Effectiveness of Corporate Governance and Audit Quality: The Role of Ownership Concentration as Moderation. *Etikonomi*, 19(1), 131–140. <https://doi.org/10.15408/etk.v19i1.14893>
- Willenborg, M. (1999). Empirical Analysis of the Economic Demand for Auditing in the Initial Public Offerings Market. *Journal of Accounting Research*, 37(1), 225–238.
- Zalata, A. M., Tauringana, V., & Tingbani, I. (2018). Audit Committee Financial Expertise, Gender, and Earnings Management: Does Gender of the Financial Expert Matter? *International Review of Financial Analysis*, 55, 170–183. <https://doi.org/10.1016/j.irfa.2017.11.002>