

## DAFTAR PUSTAKA

- Abidin, S. & Che-Ahmad, A. 2008. Audit Delay of Listed Companies: A Case of Malaysia. *International Business Research 1 (4): 32-39*
- Agnes, Sawir. 2008. *Analisis Kinerja Keuangan dan Perencanaan Keuangan*. Jakarta: Pt Gramedia Pustaka Utama
- Anderson, T., & Zeghal, D. (1994). The pricing of audit services: Further evidence from the Canadian market, *Accounting and Business Research*, 24 (95), 195-207.
- Ashbaugh, H., LaFond, R., & Mayhew, B. W. (2003). Do nonaudit services compromise auditor independence? Further evidence. *The Accounting Review*, 78(3), 611-639.
- Basioudis, I. G., & Fifi, F. (2004). The market for professional services in Indonesia. *International Journal of Auditing*, 8 (2), 153-164.
- Beams, Floyd A., John A. Brozovsky, Craig D. Shoulders. 2000. *Advanced Accounting*. 7 ed. New Jersey : Prentice Hall
- Beasley, M.S. and S.E. Salterio. 2001. "The Relationship Between Board Characteristics and Voluntary Improvements in Audit Committee Composition and Experience." *Contemporary Accounting Research*, Vol. 18, pp. 539-570.
- Beatty, R. P. (1989). Auditor reputation and the pricing of initial public offerings. *Accounting Review*, 693-709
- Becker, C. L., DeFond, M. L., Jiambalvo, J., & Subramanyam, K. (1998). The Effect of Audit Quality on Earnings Management. *Contemporary accounting research*, 15(1), 1-24 .
- Cameran, M. 2005. Audit fees and the large auditor premium in the Italian market. *International Journal of Auditing*, 9(2), 129–146.
- Craswell, A. T., & Francis, J. R. (1999). Pricing initial audit engagements: A test of competing theories, *The Accounting Review*, 74 (2), 201-216.
- DeAngelo, L. E. (1981). Auditor size and audit quality, *Journal of Accounting and Economics*, 3 (3), 183-199.

- Dye, R. A. (1993). Auditing standards, legal liability, and auditor wealth. *Journal of political Economy*, 887-914.
- Diacon, S., Fenn, P., O'Sullivan, N. 2002. "Highballing and Lowballing in Audit Pricing : The Impact of Audit Error, Centre for Risk and Insurance Studies." Discussion Paper No.2002/II
- Eisenhardt, Kathleen M. 1989. Agency Theory: An Assessment and Review. *The Academy of management Review (Jan)*: 57-74.
- Ellis, Y., & Booker, Q. L. (2011). Audit fee determinants in the nonprofit sector: A study of community action agencies, Faculty Publications, Columbia State University.
- Fachriyah 2011 dalam Purnamasari. Desi. Pengaruh Audit Risk (Inherent Risk, Control Risk, Detection Risk) Terhadap Penetapan Audit Fee.
- Firth, M. 1985. An Analysis of Audit Fees and Their Determinants in New Zealand', *Auditing: A Journal of Practice and Theory*, 4, Spring, pp. 23-37.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21. Edisi 7*. Penerbit Universitas Diponegoro, Semarang.
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hanafi, Mamduh M dan Abdul Halim, 2005, Analisis Laporan Keuangan, Edisi Kedua, Yogyakarta : STIE YKPN.
- Hassan, Y, and Naser, K. (2013). Determinants of Audit Fees: Evidence from an Emerging Economy, *International Business Research*, pp. 13- 25.
- Immanuel, Raymond, and Etna Nur Afri Yuyeta. 2014. "Analisis Faktor-Faktor Yang Mempengaruhi Penetapan Audit Fees." *Diponegoro Journal of Accounting* 3 (1989): 1-12.
- Inchausti, B.G., "The Influence of Company Characteristics and Accounting Regulation on Information Disclosed by Spanish Firms", *The European Accounting Review*, Vol. 6, No. 1, 1997.
- Institut Akuntan Publik Indonesia, 2016. Penentuan Imbalan Jasa Audit Laporan Keuangan. No. 2. Jakarta.
- Isnanta, dan Mintara. (2008). Pengaruh Implementasi Corporate Governance terhadap Pengungkapan Informasi. UII: Yogyakarta.

- Jensen, M. C and Meckling, W.H. (1976). Theory of the Firm: Managerial Behavior Agency Costs and Ownership Structure. *Journal of Financial Economics*, V. 3, No. 4, pp.305- 360.
- Jensen, M.C. 1986. "Agency Costs of Free Cash Flow, Corporate Finance, and Takeovers." *American Economic Review*, Vol 76, No.2, pp. 323-329
- Juanda, Ahmad. 2007, "Pengaruh Risiko Litigasi dan Tipe Strategi terhadap Hubungan Antara Konflik Kepentingan dan Konservatisme Akuntansi", Simposium Nasional Akuntansi X, Makassar
- Kusharyanti. 2013. "Analysis of the Factors Determining the Audit Fee." *Journal of Economics, Business, and Accountancy Ventura Accreditation No. 80/DIKTI/Kep/2012* 16 (1): 147–60.
- Laux, volker dan P.C. Stocken. 2011. "Manegerial Reporting Overconfidence, and litigation risk". *Journal*
- Mike, A, Mike, S., and Muhammad, H. (1997) The Determinants of External Audit Costs in the New Zealand Life Insurance Industry, *Journal of International Financial Management and Accounting*, 8, 69-86.
- Mulyadi. 2002. *Auditing, Edisi Keenam, Jilid Satu*. Jakarta : Salemba Empat.
- Naser, K., & Nuseibeh, R. (2008). Determinants of audit fees: empirical evidence from an emerging economy, *International Journal of Commerce and Management*, 17(3), 239-254.
- Nugrahani, Nadia Rizki. 2013. "Faktor-Faktor yang Mempengaruhi Penetapan Fee Audit Eksternal pada Perusahaan yang Terdaftar di BEI." Skripsi, Universitas Diponegoro Semarang
- Sekaran. (2005). *Metode Riset Bisnis*. Penerbit Salemba Empat, Jakarta.
- Simunic, D. and Stein, M.T. 1996. "The impact of litigation risk on audit pricing: a review of the economics and the evidence." *Auditing: A Journal of Practice & Theory*, Vol. 15 No. 2, pp. 145-9.
- Sudiyatno, Bambang dan Elen Puspitasari. 2010. "Pengaruh Kebijakan Perusahaan terhadap Nilai Perusahaan dengan Kinerja Perusahaan sebagai Variabel Intervening (Studi pada Perusahaan Manufaktur di Bursa Efek Indonesia)". *Jurnal*, Universitas Situbank Semarang.
- Ulhaq, A., & Leghari, M. (2015). Determinants of audit fee in Pakistan. *Research Journal of Finance and Accounting*, 6(9), 176-188.
- Weston, J.F dan Brigham. 1994. *Dasar Managemen Keuangan*. Jakarta: Erlangga

Widyaningdyah, Agnes Utari. 2001. "Analisis Faktor – Faktor yang Berpengaruh Terhadap Earnings Management pada Perusahaan Go Public di Indonesia". *Jurnal Akuntansi & Keuangan* Vol. 3, No. 2, November.

Whisenant, S., Sankaraguruswamy, S., & Raghunandan, K. (2003). Evidence on the Joint Determination of Audit and Non-Audit Fees. *Journal of Accounting Research*, 41(4), 721-744 .