

## DAFTAR PUSTAKA

- Adelopo, I., K. Jallow, and P. Scott. 2012. Multiple Large Ownership Structure, Audit Committee Activity and Audit Fees. *Journal of Applied Accounting Research*, Vol. 13 No.2, h. 100-121.
- Anthony, Robert N dan Vijay Govindrajan.2005. *Management Control System*. Salemba Empat. Jakarta
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. BPFE UNDIP. Semarang
- Hadiprajitno, P. Basuki. 2013. Struktur Kepemilikan, Mekanisme Tata Kelola Perusahaan, dan Biaya Keagenan di Indonesia. *Jurnal Akuntansi & Auditing*, Vol. 9, No. 2, h. 97-127.
- Jensen, M.C dan W.H. Meckling. 1976. Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, Vol. 3, h. 305-360.
- Messier, W.F., N.Martinov-Bennie dan A.Eliisen. 2005. A Review and Integration of empirical Research on Materiality: Two decades Later. *Jorunal of Practice & Theory*, h. 1-51.
- Mitra, S. M. Hossain, and D.R. Dels. 2007. The Empirical Relationship between Ownership Characteristics and Audit Fees. *Review Quant Financial Accounting*, Vol. 28, h. 257-285.
- Mustapha, M. Dan A.C. Ahmad. 2011. Agency Theory and Managerial Ownership: Evidence from Malaysia. *Managerial Auditing Journal*, Vol. 26, No. 5, h. 419-436.
- Nelson, S. P. dan N. F. M. Rusdi. 2015. Ownership structures influence on audit fee. *Journal of Accounting in Emerging Economies*, Vol. 5, No. 4, h. 457-478.
- Niemi, L.2005. Audit effort and fees under concentrated client ownership: evidence from four international audit firms , *The International Journal of Accounting*, Vol. 40, h. 303-323.
- Norwani, N.M., Z.Z. Mohamad dan I.T. Chek. 2011. Corporate Governance Failure Impact on Financial Reporting Within Selected Companies. *International Journal of Business and Social Science*, Vol. 2, No. 21, h. 205-213.

- Sullivan, N., 2000. The impact of board composition and ownership on audit quality: evidence from large UK companies, *British Accounting Review*, Vol. 32, p. 397-414.
- Tsui, Judy A.L., B. Jaggi dan F.A. Gul. 2000. CEO Domination, Growth Opportunities, and Their Impact on Audit Fees. *Journal of Accounting, Auditing & Finance*, p. 189-208
- Wahab, E.A. Abdul dan M.M.Z.K. James. 2011. Political connections, corporate governance and audit fees in Malaysia. *Managerial Auditing Journal*, Vol. 26, No. 5, p. 393-418.
- Yatim, P., P. Kent dan P. Clarkson. 2006. Governance structures, ethnicity, and audit fees of Malaysian listed firms. *Managerial Auditing Journal*, Vol. 21, No. 7, p. 757 - 782.
- Zureigat, Q.M. 2011. The Effect of Ownership Structure on Audit Quality: Evidence from Jordan. *International Journal of Business and Social Science*, Vol. 2, No. 10, p. 38-46.