

DAFTAR PUSTAKA

- Adams, Mike, Mike Sherris, and Mahmud Hossain. 1997. "The Determinants of External Audit Costs in the New Zealand Life Insurance Industry." *Journal of International Financial Management and Accounting*.
- Anderson, Teresa, and Daniel Zéghal. 1994. "The Pricing of Audit Services : Further Evidence from the Canadian Market." *Accounting Und Business Research* 24: 195–207. doi:10.1080/00014788.1994.9729479.
- Ashbaugh, Hollis, Ryan Lafond, and Brian W Mayhew. 2003. "Do Auditor Nonaudit Services Compromise Independence?" *The Accounting Review* 78 (3): 611–39. doi:http://aaapubs.org/loi/accr.
- Choi, Jong-hag, Jeong-bon Kim, Jeong-Bon Kim, and Yoonseok ZANG. 2010. "Audit Office Size , Audit Quality and Audit Pricing." *A Journal of Practice and Theory*. http://ink.library.smu.edu.sg/soa_research Part.
- Collier, Paul, and Alan Gregory. 1996. "Audit Committee Effectiveness and the Audit Fee." *European Accounting Review* 5 (2): 177–98. doi:10.1080/09638189600000012.
- Cormier, Denis, and Michel Magnan. 2003. "Environmental Reporting Management: A Continental European Perspective." *Journal of Accounting and Public Policy* 22 (1): 43–62. doi:10.1016/S0278-4254(02)00085-6.
- DeAngelo, Linda Elizabeth. 1981. "Auditor Size and Audit Quality." *Journal of Accounting and Economics* 3 (July): 183–99.
- Eisenhardt, Kathleen M. 1989. "Agency Theory : An Assessment And Review." *Academy of Management* 14: 37–74.
- Ellis, Yvonne, and Quinton L Booker. 2011. "Audit Fee Determinants in the Non Profit Sector: A Study of Community Action Agencies." *Journal of Finance and Accountancy* 8 (1): 1–24. http://search.proquest.com/docview/916017620?accountid=26357.
- Ghozali, Imam. 2013. *Aplikasi Analisis Multivariate IMB SPSS 23*. 23rded. Semarang: Universitas Diponegoro.
- Gonthier-Besacier, Nathalie, and Alain Schatt. 2007. "Determinants of Audit Fees for French Quoted Firms." *Managerial Auditing Journal* 22 (2): 139–60. doi:10.1108/02686900710718654.
- Hassan, Yousef Mohammad, and Kamal Naser. 2013. "Determinants of Audit Fees: Evidence from an Emerging Economy" 6 (8): 13–25. doi:10.5539/ibr.v6n8p13.
- Hay, David, W Robert Knechel, and Norman Wong. 2006. "Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes*." *Contemporary*

- Accounting Research* 23 (1): 141–91. doi:10.1506/4XR4-KT5V-E8CN-91GX.
- Horne, James C. Van, and John M. Wachowicz. 2005. *Fundamental of Financial Management*. 12th ed. Jakarta: Salemba Empat.
- Immanuel, Raymond, and Etna Nur Afri Yuyeta. 2014. “Analisis Faktor-Faktor Yang Mempengaruhi Penetapan Audit Fees.” *Diponegoro Journal of Accounting* 3 (1989): 1–12.
- Institut Akuntan Publik Indonesia, 2016. Penentuan Imbalan Jasa Audit Laporan Keuangan. No. 2. Jakarta.
- Jensen, Michael C, and William H Meckling. 1976. “Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure Theory of the Firm : Managerial Behavior , Agency Costs and Ownership Structure.” *Journal of Financial Economics* 3: 305–60. <http://hupress.harvard.edu/catalog/JENTHF.htm>.
- Joshi, P L, and Hasan Al-bastaki. 2000. “Determinants of Audit Fees : Evidence from the Companies Listed in Bahrain” 138 (November 1999): 129–38.
- 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.
- Lennox, Clive S. 1999. “Audit Quality and Auditor Size: An Evaluation of Reputation and Deep Pockets Hypotheses.” *Journal of Business Finance and Accounting* 26 (7–8): 789–805. doi:10.1111/1468-5957.00275.
- Naser, Kamal, and Yousef Mohammad Hassan. 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).
- Naser, Kamal, and Rana Nuseibeh. 2008. “Determinants of Audit Fees: Empirical Evidence from an Emerging Economy.” *Determinants of Audit Fees: Empirical Evidence from an Emerging Economy* 17 (3): 239–54. <http://dx.doi.org/10.1108/10569210710833635%0ADownloaded>.
- Nugrahani, Nadia Rizki, and Arifin Sabeni. 2013. “Faktor-Faktor Yang Mempengaruhi Penetapan Fee Audit Eksternal Pada Perusahaan Yang Terdaftar Di BEI.” *Diponegoro Journal of Accounting* 2: 1–11.
- Otoritas Jasa Keuangan, 2015. Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. No. 55/POJK.04/2015. Jakarta
- Otoritas Jasa Keuangan, 2016. Laporan Tahunan Emiten atau Perusahaan Publik. No. 29/POJK.04/2016. Jakarta.

- Palmrose, Zoe-Vonna. 1986. "Audit Fees and Auditor Size: Further Evidence." *Journal of Accounting Research* 24 (1): 97–110. doi:10.2307/2490806.
- Purwitasari, Elisa. 2013. "Analisis Pengaruh Struktur Modal Terhadap Profitabilitas."
- Rusmanto, Toto, and Stephanus Remond Waworuntu. 2015. "Factors Influencing Audit Fee in Indonesian Publicly Listed Companies Applying GCG." *Procedia - Social and Behavioral Sciences* 172. Elsevier B.V.: 63–67. doi:10.1016/j.sbspro.2015.01.336.
- Sandra, and Patrick. 1996. "The Determinants of Audit Fees in HongKong: An Empirical Study." *Asian Review of Accounting* 4 (2): 32–50. doi:10.1108/eb060673.
- Simunic, Dan A. 1980. "The Pricing of Audit Services: Theory and Evidence." *Journal of Accounting Research* 18 (1): 161–90. <http://www.jstor.org/stable/2490397> .
- Suhantinar, Tiara Novriany, and Agung Juliarto. 2014. "Pengaruh Kovergensi IFRS Dan Client Attributes Terhadap Penetapan Biaya Audit Eksternal." *Diponegoro Journal of Accounting* 3 (2012): 1–9.
- UlHaq, Anwar, and Moazam Khan Leghari. 2015. "Determinants of Audit Fee in Pakistan" 6 (9): 176–89.
- Watts, Ross L., and Jerold L Zimmerman. 1990. "Positive Accounting Theory: A Ten Year Perspective" 65.
- Wedari, Linda Kusumaning. 2015. "Aktivitas Komite Audit , Kepemilikan Institusional Dan Biaya Audit." *Jurnal Akuntansi Dan Keuangan* 17 (1): 28–40. doi:10.9744/jak.17.1.28-40.