

DAFTAR PUSTAKA

- Adelopo, I., Jallow, K., Scott, P., 2012. *Determinants of audit committees' activity: evidence from the UK*. Social Responsibility Journal, Vol. 8, No. 4, pp. 471-483.
- Anderson, R.D. Sweeney, D.J., Williams, T.A. 2011. *Statistics for Business and Economics*. New York: South-Western College Pub.
- Blue Ribbon Committee. 1999. *Report and Recommendations of the Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees*. The Business Lawyer, Vol. 54, No. 3, pp. 1067-1095.
- Bushman, R.M., Piotroski, J.D., 2006. *Financial reporting incentives for conservative accounting: the influence of legal and political institutions*. Journal of Accounting & Economics, Vol. 42, No. 1, pp. 107-148.
- Chan, P., Ezzamel, M. and Gwilliam, D. (1993). *Determinants of Audit Fees for Quoted UK Companies*. Journal of Business Finance and Accounting, Vol. 20, No. 6, pp. 765- 786
- Cheng, Q., Warfield, T.D., 2005. *Equity incentives and earnings management*. The Accounting Review, Vol. 80, pp. 441-476
- Coffee Jr, J.C. 2005. *A Theory of Corporate Scandals: Why the USA and Europe Differ*. Oxford Review of Economic Policy, Vol. 21, No. 2, pp. 133-146
- Cohen, J., Krisnamoorthy, G., Wright, A.M., 2002. *Corporate governance and the audit process*. Contemporary Accounting Research, Vol. 19, No. 4, pp. 573-594
- Core, J., Holthausen, R., Larcker, D., 1999. *Corporate governance, chief executive officer compensation, and firm performance*. Journal of Financial Economics, Vol. 51, No. 3, pp. 371-406.
- DeAngelo, L.E., 1981. *Auditor size and audit quality*. Journal of Accounting and Economics, Vol. 3, No. 4, pp. 183-199.
- Dechow, PM. Sloan RG dan Sweeney AP. 1995. *Detecting Earnings Management*. The Accounting Review, Vol. 70, No. 2, pp. 193-225.
- El-Gammal, W. 2012. *Determinants of Audit Fees: Evidence from Lebanon*. International Business Research, Vol. 5, No. 11, pp. 136-145.
- Gati, K. 2015. "Pengaruh Komite Audit dan Tipe Kepemilikan Perusahaan pada Audit Fees". *Skripsi Tidak Dipublikasikan*. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.
- Ghozali, D.A. 2015. "Pengaruh Struktur Kepemilikan, Kinerja, dan Risiko terhadap Kompensasi Eksekutif". *Skripsi Tidak Dipublikasikan*. Fakultas Ekonomika dan Bisnis. Universitas Diponegoro.

- Ghozali, I. 2011. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Griffin, P.A., Lont, D.H., Sun, Y., 2008. *Corporate governance and audit fees: evidence of countervailing relations*. Journal of Contemporary Accounting and Economics Vol. 4, No. 1, pp. 18–49
- Gul, F.A., 2006. *Auditors' response to political connections and cronyism in Malaysia*. Journal of Accounting Research Vol. 44, No. 5, pp. 931–963.
- Hay, D., W.R. Knechel, H. Ling. 2008. *Evidence on the Impact of Internal Control and Corporate Governance on Audit Fees*. International Journal of Auditing, Vol. 12, No.1, pp. 9-24.
- Hazmi, M.A. dan Sudarno. 2013. *Pengaruh Struktur Governance dan Internal Audit terhadap Fee Audit Eksternal pada Perusahaan Manufaktur yang Listing di BEI*. Diponegoro Journal of Accounting. Universitas Diponegoro.
- Healy, P.M. 1985. *The Effect of Bonus Schemes on Accounting Decisions*. Journal of Accounting and Economics, Vol. 7, No.1-3, pp. 85-107.
- Hendriksen, E.S.; M.F. van Breda. 1991. *Accounting Theory*. USA: Irwin.
- Holthausen, R., D. Larcker, R. Sloan. 1995. *Annual bonus schemes and the manipulation of earnings*. Journal of Accounting and Economics, Vol. 19, pp. 29-74.
- Ikatan Akuntan Publik Indonesia. 2016. *Peraturan Pengurus Nomor 2 Tahun 2016 tentang Penentuan Imbalan Jasa Audit Laporan Keuangan*. Jakarta.
- Jensen, M.C. dan W.H. Meckling. 1976. *Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure*. Journal of Financial Economics. Vol.3, No. 4, pp. 305-360.
- Jensen, M.C. dan K.J. Murphy. 1990. *Performance Pay and Top-Management Incentives*. The Journal of Political Economy, Vol. 98, No. 2, pp. 225-264.
- Mitra, S., Hossain, M., Deis, D.R., 2007. *The empirical relationship between ownership characteristics and audit fees*. Review of Quantitative Finance & Accounting, Vol. 28, No. 3, pp. 257-285.
- Murphy, K., 1999. *Executive compensation*. *Handbook of labor economics*. Volume 3B. Handbooks in Economics, Vol. 5, pp. 2485–2563.
- Naser, K. dan R. Nuseibeh. 2008. *Determinants of Audit Fees: Empirical Evidence from An Emerging Economy*. International Journal of Commerce and Management, Vol. 17, No. 3, pp. 239-254.
- Nugrahani, N.R. dan A. Sabeni. 2013. *Faktor-faktor yang Mempengaruhi Penetapan Fee Audit Eksternal pada Perusahaan yang Terdaftar di BEI*. Journal of Accounting Diponegoro, Vol. 2, No. 2. Hal.1-11.

- Pamudji, S. dan A. Trihartati. 2008. Pengaruh Independensi dan Efektifitas Komite Audit terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI). *Jurnal Akuntansi dan Auditing Universitas Diponegoro*. Vol 6, No. 1.
- Prasetyo, A.B. 2014. Pengaruh Karakteristik Komite Audit dan Perusahaan terhadap Kecurangan Pelaporan Keuangan (Studi Empiris pada Perusahaan yang Listed di Bursa Efek Indonesia Periode 2006-2010). *Jurnal Akuntansi dan Auditing Universitas Diponegoro*. Vol 11, No. 1, Hal 1-24.
- Pratt, J., Stice, J.D., 1994. *The effects of client characteristics on auditor litigation risk judgments, required audit evidence, and recommended audit fees*. The Accounting Review, Vol. 69, No. 4, pp. 639-656.
- Raghunandan, K., dan D.V. Rama. 2007. *Determinants of audit committee diligence*. Accounting Horizons, Vol. 21, No. 3, pp. 265-297.
- Rizqiasih, P.D. 2010. *Pengaruh Struktur Governance terhadap Fee Audit Eksternal*. Skripsi. Universitas Diponegoro Semarang.
- Rustam, S., K. Rashid dan K. Zaman. 2013. *The Relationship between Audit Committees, Compensation Incentives and Corporate Audit Fees in Pakistan*. Economic Modelling, Vol. 31, No. 1, pp. 697-716.
- Sandra W.M. HO, Patrick P.H.NG. 1996. *The Determinants of Audit Fees in HongKong: An Empirical Study*. Asian Review of Accounting, Vol.4, No.2, pp.32-50.
- Santoso, S. 2010. *Statistik Parametrik*. Jakarta: Elex Media Komputindo.
- Simunic, D.A. 1980. *The pricing of audit services: theory and evidence*. Journal of Accounting Research, pp. 679-702.
- Soltani, B., 2007. *Auditing: An International Approach*. England: Pearson Education.
- Vafeas, N. dan J.F. Waagelein. 2007. *The association between audit committees, compensation incentives, and corporate audit fees*. Review of Quantitative Finance and Accounting, Vol. 28, pp. 241-255.
- Wysocki, P., 2010. *Corporate compensation policies and audit fees*. Journal of Accounting and Economics, Vol. 49, No. 1-2, pp. 155-160.
- Yatim, P., P. Kent dan P. Clarkson. 2006. *Governance Structures, Ethnicity, and Audit Fees of Malaysian Listed Firms*. Managerial Auditing Journal, Vol. 21, pp. 757-782.