

DAFTAR PUSTAKA

- Al-Thueneibat, A.A, Al Isa, R.T.I, dan Baker, R.A.A. 2011. "Do audit tenure and firm size contribute to audit quality?: Empirical evidence from Jordan". *Managerial Auditing Journal*. Vol. 26 No. 4. pp. 317-314.
- Arel, B., Brody, R., dan Pany, K. 2005. "Audit firm rotation and audit quality". *The CPA Journal*. January. pp. 36-29.
- Arrunanda, B. dan Paz-Ares, C. 1997. "Mandatory rotation of company auditors : a critical examination". *Intenational Review of Law and Economic*, Vol.17, No. 1, pp. 31-61.
- Carcello, J., Hermanson, R, dan Huss, H. 1995. "Temporal changes in bankruptcy-related reporting". *Auditing: A Journal of Practice & Theory*, Vol. 14, No. 2. pp. 133-143.
- Carey, P. dan Simnett, R. 2006. "Australian audit reports: 1996-2003". *Australian Accounting Review*. Vol.81 No.3. pp. 653-676.
- Choi, Jon-Hag., Francis, Kim., Jeong-Bon, Kim., dan Zang, Yoonseok. 2009." Audit Office Size, Audit Quality and Audit Pricing". *Auditing: A Journal of Practice and Theory*.
- Damayanti, S. dan Sudarma, M. 2007. Faktor-faktor yang mempengaruhi perusahaan berpindah kantor akuntan publik. Simposium Nasional Akuntansi 11, Pontianak.
- DeAngelo, L. 1981. "Auditor size and audit quality". *Journal of Accounting and Economics*, Vol.3 No.3, pp. 99-183.
- DeFond, M., Raghunandan, K., dan Subramanyam, K. 2002."Do non-audit service fees impair auditor independence? Evidence from going concern audit opinions". *Journal of Accounting Research*. Vol. 40 No.4. pp.1247-1274.
- Deis, D.R dan Giroux, G.A. 1992. "Determinants of Audit Quality in The Public Sector". *The Accounting Review*. Vol.67.No.3. pp 462-479.
- Ghozali, I. 2005. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- GAO. 2003. "Required study on the potential effects on mandatory audit firm rotation". www.gao.gov/new.itms/d04216.pdf
- Healy, T dan Kim, Y. 2003."The benefits of mandatory auditor rotation". *Regulation*. Vol.26 No.3. pp 10-11

- Hoyle, J. 1978. "Mandatory auditor rotation: the arguments and the alternative". *Journal of Accountancy*. Vol.145 No.5. pp 69-78.
- Ikatan Akuntansi Indonesia. 2001. Standar Profesional Akuntan Publik. Jakarta : Salemba Empat.
- Jackson, A.B, Moldrich, M., dan Roebuck, P. 2008." Mandatory audit firm rotation and audit quality". *Managerial Auditing Journal*, Vol. 23 No.5, pp.420-437.
- Januarti, Indira. 2009. Analisis Pengaruh Faktor Perusahaan, Kualitas Auditor, Kepemilikan Perusahaan Terhadap Penerimaan Opini Audit Going Concern (Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia). Simposium Nasional Akuntansi 12, Palembang.
- Jensen, M. dan Meckling, W. 1976. "Theory of the Firm : Managerial Behaviour, Agency Cost, and Ownership Structure". *Journal of Financial Economics*. No.11. pp. 5-50.
- Johnson, V., Khurana, I., dan Reynolds, J. 2002."Audit-firm tenure and the quality of financial reports". *Contemporary Accounting Research*. Vol.19. No.4, pp.637-670.
- Jones, F. 1996. "The information content of auditor's going concern evaluation". *Journal of Accounting Research*. Vol. 29 No. 1. pp. 1-27
- Knapp, M. 1991. "Factors that audit committees use as surrogates for audit quality". *Auditing: A Journal of Practice & Theory*. Vol.10 No.1. pp 35-52.
- Myers, J., Myers, A., dan Omer, T. 2003."Exploring the term of auditor-client relationship and quality of earnings : a case for mandatory auditor rotation". *The Accounting Review*. Vol.78 No.3. pp. 779-800.
- Nasser, Abdul., Wahid, Abdul., Nazri, Mustapha., dan Hudaib, Mohammad. 2006. "Auditor-client relationship : the case of audit tenure and auditor switching in Malaysia". *Managerial Auditing Journal*, Vol.21 No.7, pp.724-737.
- Saputri, I.C. 2011. Pengaruh Rotasi Wajib KAP Terhadap Hubungan Antara Auditor Tenure dan Reputasi KAP Dengan Kecenderungan Auditor Dalam Menerbitkan Opini Audit Modifikasi Going Concern. Skripsi Jurusan Akuntansi Fakultas Ekonomi Universitas Diponegoro, Semarang.
- Sumarwoto. 2006. Pengaruh Kebijakan Rotasi KAP terhadap kualitas laporan keuangan. Tesis Jurusan Akuntansi Fakultas Ekonomi Universitas Diponegoro, Semarang.
- Teoh, S. 1992. "Auditor independence, dismissal threats, and the market reaction to auditor switches". *Journal of Accounting Research*. Vol. 30 No. 1. pp. 1-23.

Wijayanti, M.P. 2010. Analisis Hubungan Auditor-Klien : Faktor-Faktor Yang Mempengaruhi *Auditor Switching* di Indonesia. Skripsi Jurusan Akuntansi Fakultas Ekonomi Universitas Diponegoro, Semarang.

Zmijewski, M. 1984. "Methodological issues related to the estimation of financial distress prediction models". *Journal of Accounting Research*. Vol.22. pp. 59-86.