

## DAFTAR PUSTAKA

- Ali Abedalqader Al-Thuneibat, Ream Tawfiq Ibrahim Al Issa, Rana Ahmad Ata Baker. 2011 “Do audit tenure and firm size contribute to audit quality? Empirical evidence from Jordan”. *Managerial Auditing Journal*, Vol. 26 No. 4. pp. 317-334.
- Alim, N.M., T. Hapsari, dan L. Purwanti. 2007. “Pengaruh Kompetensi dan Independensi terhadap Kualitas Audit dengan Etika Auditor sebagai Variabel Moderasi”. *Simposium Nasional Akuntansi X*.
- Almutairi, A.R., K. A. Dunn, and T. Skantz.2009. “Auditor Tenure, Auditor Specialization, and Information Asymmetry”. *Managerial Auditing Journal* Vol. 24 No. 7, pp. 600-623.
- Armstrong, C.S., Barth, M.E., Jagolinzer, A.D. and Riedl, E.J. 2010. “Market reaction to the adoption of IFRS in Europe”. *The Accounting Review*, Vol. 85, pp. 31-61.
- Ball, R., Kothari SP., and Robin A. 1999.” The Effect of International Institution Factors on Properties of Accounting Earnings”. *Journal of Accounting and Economics* 29:1-51.
- Ball, R., Robin A., and Wu Y. 2000. “Incentives Versus Standard: Properties of Accounting Income in Four East Asian Countries, and Implication for Acceptance of IAS”. *Working Paper*, University of Chicago.
- Balsam, S., J. Krishnan, and Joon S. Yang. 2003. “Auditor Industry Specialization and Earnings Quality”. SSRN.
- Belkaoui, Ahmed Riahi. 2000. *Accounting Theory*. 4<sup>th</sup> Edition. Jakarta: Salemba Empat.
- Brown et. al. 2005. “Management forecasts and litigation risk”.SSRN.

- Carcello, J and Nagy, A. 2004. "Client size, auditor specialization and fraudulent financial reporting". *Managerial Auditing Journal* Vol. 19 No. 5, pp. 651-668.
- Carcello V. dan Z.V. Palmrose. 1994. "Auditor Litigation and Modified Reporting on Bankrupt Clients ". *Journal of Accounting Research* Vol. 32, pp. 1-30.
- Chariri, A. dan I. Ghazali. 2007. *Teori Akuntansi*. Edisi 3. Semarang:Badan Penerbit Universitas Diponegoro.
- Chen K.Y., K.L. Lin, and J. Zhou. 2005. "Audit quality and earnings management for Taiwan IPO firms". *Managerial Auditing Journal* Vol. 20 No. 1, pp. 86-104.
- Dahlan, M. 2009."Analisis Hubungan Antara Kualitas Audit dengan Discretionary Accrual dan Kebebasan Auditor". *Working Paper in Accounting and Finance*.
- Dunn, K.A., B. W. Mayhew and S.G. Morsefield. 2000. "Auditor Industry Specialization and Client Disclosure Quality". *Working paper*.
- Ghozali, I. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19. 5 ed*. Semarang:Badan Penerbit Universitas Diponegoro.
- Heninger W. 2001." The Association between Auditor Litigation and abnormal Accruals". *The Accounting Review* Vol. 76 No.1, pp 111-126.
- Herusetya, A. 2009. "Efektivitas Pelaksanaan Corporate Governance dan Audit Eksternal- Auditor dengan Spesialisasi Industri dalam Menghambat Manajemen laba". *JAAI* Vol. 13 No. 2, pp. 167-188.
- Ikatan Akuntan Indonesia. 2009. *Pernyataan Standar Akuntansi Keuangan No.1 ( revisi 2009 )*

- Januarti, I. dan Praptitorini, M. 2007. “Analisi Pengaruh Kualitas Audit, Debt Default dan Opinion Shopping terhadap Penerimaan Opini Going Concern”. Semarang: *Simposium Nasional Akuntansi X*.
- Jensen M.C. and William H. Meckling.1976. “Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure”.*Journal of Financial Economics* Vol. 3, No. 4, pp. 305-360.
- Jogiyanto. 2010. *Metodologi penelitian Bisnis:Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta:BPFE-Yogyakarta.
- Juanda, A. 2007. “Pengaruh Risiko Litigasi dan Tipe Strategi terhadap Hubungan antara Konflik Kepentingan dan Konservatisme”.*Simposium Nasional Akuntansi X*.
- Klein, A.2002. “Audit committee, board of director characteristics, and earnings management”. *Journal of Accounting and Economics*, Vol. 33, pp. 375-400.
- Krishnan, J. and Jayanthi Krishnan. 1997. “ Litigation Risk and Auditor Resignations”. *The Accounting Review* Vol. 72 No.4, pp. 539
- Krishnan, J. and Zhang, Y. 2005. “Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report”.SSRN.
- Luhglatno. 2010. “Analisis Pengaruh Kualitas Audit terhadap Manajemen Laba Studi pada Perusahaan yang Melakukan IPO di Indonesia”. *Fokus Ekonomi*, Vol 5 No. 2. Hal. 15-31.
- Lys, T. and R.L. Watts. 1994. “Lawsuits against auditors”. *Journal of Accounting Research* Vol. 32, pp 65 – 93.
- Mayangsari, S. 2004.” Bukti Empiris Pengaruh Spesialisasi Industri Auditor terhadap Earnings Response Coefficient”.*Jurnal Riset Akuntansi Indonesia* Vol.7, No.2.Hal 154-178.

- Meutia, I. 2004. "Pengaruh Independensi Auditor Terhadap Manajemen Laba untuk KAP Big 5 dan Non Big 5". *Jurnal Riset Akuntansi Indonesia* Vol. 7 No. 3. Hal. 333-350.
- Michelson, S.E., J.J. Wagner and C.W. Wootton. 1995. " A Market Based Analysis of Income Smoothing ". *Journal of Business Finance and Accounting*. pp. 1179-1193
- Peraturan Menteri Keuangan. No. 17/PMK.01/2008. *Tentang Jasa Akuntan Publik*
- Rahmandika, Nurina.2011. " Pengaruh Kualitas Auditor terhadap Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2008-2009)". *Skripsi*. Universitas Diponegoro.
- Ronen, J. & Yaari, V. L. 2008. *Earnings Management- Emerging Insights in Theory, Practice, and Research*. Springer Series in Accounting Scholarship.
- Rusmin. 2010. " Auditor Quality and Discretionary Accruals: Case of Australian Listed Companies" . *JAAI*, Vol. 14 No. 1, pp. 1-27.
- Rusmin, R. 2010. "Auditor quality and earnings management: Singaporean evidence". *Managerial Auditing Journal* ,Vol. 25 No. 7. pp 618-638.
- Seetharaman et. al. 2002. " Litigation Risk and Audit Fees: Evidence From UK Firms Cross-Listed on US Markets. *Journal of Accounting and Economics* Vol.33 pp. 91–115.
- Sekaran, Uma. 2001. *Research Methods for Business*. 4<sup>th</sup> Edition. Jakarta: Salemba Empat.
- Scott, William R. 1997. "*Financial Accounting Theory*". International Edition. New Jersey: Prentice-Hall, Inc.
- Sugiri, Slamet. (1998), "*Earnings Management: Teori, Model, dan Bukti Empiris*". Telaah, hal 1-18.

Sun, J. and Guoping L. 2011. "Client-specific litigation risk and audit quality differentiation". *Managerial Auditing Journal*, Vol. 26 No. 4. pp. 300-316.

Undang- Undang Republika Indonesia. No. 5 Tahun 2011. *Tentang Akuntan Publik*.

Watts, R. L. and Zimmerman J. L. 1986. *Positive Accounting Theory*. New York, Prentice Hall.

Widiastuty, E. dan R. Febrianto. 2010. " Pengukuran Kualitas Audit: Sebuah Esai". *Simposium Nasional Akuntansi XIII*.

Widyaningdyah A.U. 2001. "Analisis Faktor- Faktor yang Berpengaruh terhadap Earning Management pada Perusahaan Go Public di Indonesia". *Jurnal Akuntansi dan Keuangan* Vol. 3, No. 2, hal. 89 – 101.

[www.idx.co.id](http://www.idx.co.id)

