

DAFTAR PUSTAKA

- Baker, G.P., Jensen, M.C., and Murphy, K.J. 1988. "Compensation and Incentives: Practice Vs Theory". *Journal of Finance*, Vol. 43 No. 3, h. 593-615.
- Bonazzi, L., Islam, S. M. N. 2007. Agency Theory and Corporate Governance: A Study of the Effectiveness of Board in Their Monitoring of The CEO. *Journal of Modelling in Management*, Vol. 2, h. 7-23.
- Cornett, M. M., Marcus, A. J., Tehraniam, H. 2008. Corporate Governance and Pay-for-Performance: The Impact of Earnings Management. *Journal of Financial Economics*. Vol. 87(2), h. 357-375.
- Dechow, P. M., Sloan, R. G., Sweeney, A. P 1996. Causes and Consequences of Earnings Manipulation. *Contemporary Accounting Research*. Vol. 13, h. 1-36.
- Dechow, P. M., Sloan, R. G., Sweeney, A. P (1995). Detecting Earnings Management. *The Accounting Review*. Vol. 70(20), h. 193-226.
- DeFond, M. 1992. The Association between Changes in Client Firm Agency Costs and Auditor Switching. *Journal of Practice and Theory*. Vol. 11, Spring, h. 16-31.
- Ghozali, Imam. 2011. *Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Diponegoro: Semarang.
- Ghozali, Imam dan Anis Chariri. 2007. *Teori Akuntansi*. Badan Penerbit Universitas Diponegoro: Semarang.
- Haapamaki, E.. Tuukka, J., Lasse, N., Mikko, Z. 2012. Do Joint Audits Improve Audit Quality?. Evidence from Voluntary Joint Audits. *European Accounting Review*. Vol 21(4), hal. 731-765.
- Hay, D., Knechel, W. R., Ling, H. 2008. Evidence on the Impact of Internal Control and Corporate Governance on Audit fees. *International Journal of Auditing*. Vol. 12(1), h. 9-24.
- Hayam, W., Khaled, E. 2013. Reinvestigating the Relationship between Ownership Structure and Inventory Management: A Corporate Governance Perspective. *International Journal of Production Economics*. Vol. 143(1), h. 207-218.

- Healy, P. 1985. The Effect of Bonus Schemes on Accounting Decisions. *Journal Accounting and Economics*. Vol. 7(1), h. 85-107.
- Jensen, M. C., Meckling, W. H. 1976. Theory of the Firm: Managerial Behaviour, Agency Costs and Ownership Structure, *Journal of Financial Economics*, Vol 3, h. 305-360.
- Jiraporn, P., Miller, G. A., Yoon, S. S., Kim, Y. S. 2008. Is Earnings Management Opportunistic or Beneficial? An Agency Theory Perspective. *International Review of Financial Analysis*. Vol. 17(3), h. 622-634.
- Johnson, K. O., Waidi, K. A. 2013. Mandatory Audit Firm Rotation and Audit Quality in Nigerian Deposit Money Banks. *International Journal of Business and Management Invention*. Vol. 2(9), h. 63-69.
- Johnson, V. E., Khurana, I. K., Reynolds, J. K. 2002. Audit Firm Tenure and the quality of Financial Reports. *Contemporary Accounting Research*. Vol. 19(4), h. 637-660.
- Jones, J. 1991. Earnings Management During Import Relief Investigations. *Journal of Accounting Reserch*. Vol. 29(2), h.193-228.
- Jones, M. 2011. Creative Accounting, fraud, and International Accounting Scandals. Edition: November. Wiley.
- Kamel, H., Elbanna, S. 2010. Assessing the Perceptions of the Quality of Reported Earnings in Egypt. *Managerial Auditing Journal*. Vol. 25, h. 45.
- Kane, G. D., Velury, U. 2004. The Role of Institutional Ownership in the Market for Auditing Services: An Empirical Investigation. *Journal of Business Research*. Vol. 57(9), h. 976-983.
- Kim, J., Chung, R., Firth, M. 2003. Auditor Conservatism Asymmetric Monitoring and Earnings Management. *Contemporary Accounting Research*. Vol. 20(2), h. 323-359.
- Kimberly, D., Mark, J. K., brian, W. M. 2013. The Impact of Market Structure on Audit Price and Quality. Working Paper, SSRN.
- Kouaib, Amel., Jarboui, Anis. 2014. External Audit Quality and Ownership Structure: Interaction and Impact on Earnings Management of Industrial and Commercial Tunisian Sectors. *Journal of Economics, Finance and Administrative Science*, Vol. 19, h. 78-89.
- Lord, A. T. 2011. The Prevalence of Fraud: What Should We, As Academics, be Doing to Address the Problem?. *International Journal of Accounting and Information Management*. Vol. 19.

- Mayangsari, S. 2007. The Auditor Tenure and the Quality of Earnings: Is Mandatory Auditor Rotation Useful?. *Unhas Makassar*. Vol. 26(28), h. 1-25.
- Mayangsari, S. 2006. The Influence of Auditor – Auditee on Investor Perception of Audit Quality. *Accounting National Sna Ix Padang*. Vol. 23(26).
- McNair, C. J. 1991. Proper Compromises: the Management Control Dilemma in Public Accounting and Its Impact on Auditor Behavior. *Accounting Organizations and Society*. Vol. 16(7), h. 635-653.
- Memis, M. U., Jetenak, E. H. 2012. Earnings Management, Audit Qualityand Legal Environment: An International Comparison. *International Journal of Economics and Financial Issues*. Vol. 2(4), h. 460-469.
- Mitra, S. Deis, D. R., Hossain, M. 2007. The Empirical Relationship Between Ownership Characteristic and Audit Fees. *Review of QuantitativeFinance and Accounting*. Vol. 28(3), h. 257-285.
- Moizer, P. 1997. Auditor Reputation: The International Empirical Evidence. *International Journal of Auditing*. Vol. 1(1), h. 61-74.
- O'Sullivan, N. 1988. The Impact of Board Composition and Ownership on Audit Quality: Evidence from Large UK Companies. *The British Accounting Review*. Vol. 32(4), h.397-414.
- Posner, R. A. 1974. Theories of Economic Regulation. *Journal of Economics and Management Science*, h. 335-358.
- Rodriguez, M. C., Alegria, S. S. 2012. The Value of Audit Quality in Public and Private Companies: Evidence from Spain. *Journal of Management and Governance*. Vol. 16, h. 683-706.
- Teoh, S. H., Wong, T. J. 1993. Perceived Auditor Quality and The Earnings Response Coefficient. *The Accounting Review*. Vol. 68(2), h. 346-366.
- Velury, U., Reisch, J. T., & O'reilly, D. M. (2013). Institutional Ownership and the Selection of Industry Specialist Auditors. *Review of Quantitative Finance and Accounting*, Vol. 21(1), h. 35–48.
- Watts, R., Zimmerman, J. 1978. Towards a Positif Theory of the Determination of Accounting Standards. *The Accounting Review*, Vol. 53, h. 112-134.