

DAFTAR PUSTAKA

- Albrechth, W.D. and Richardson, F.M. 1990. Income Smoothing by Economy Sector. *Journal of Business Finance and Accounting*, 17(5), 713-730.
- Al-Thuneibat, A.A., Al Issa, R.T.I. and Baker, R.A.A. (2011), "Do Audit Tenure and Firm Size Contribute to Audit Quality". *Managerial Auditing Journal*, Vol. 26, pp. 317-334.
- Anthony, R. dan V. Govindarajan. 2005. *Sistem Pengendalian Manajemen* (Terjemahan). Jakarta: Salemba Empat.
- Becker, C.L., Defond, M.L., Jiambalvo, J., and Subramanyam, K.R. 1998. The Effect of Audit Quality on Earnings Management. *Contemporary Accounting Research*, 15, 1-24.
- Chen, C-Y., Lin, C-J., and Lin, Y-C. (2004). *Audit Partner Tenure, Audit Firm Tenure and Discretionary Accruals: Does Long Auditor Tenure Impair Earnings Quality?* Working Paper, Hong Kong University of Science and Technology.
- Choi, J. H., and R. Doogar. 2005. *Auditor Tenure and Audit Quality: Evidence from Going-concern Qualifications Issued during 1996-2001*. Working Paper, Hong Kong University of Science and Technology, University of Illinois at Urbana-Champaign.
- Dao, Mai, S. Mishra, K. Raghunandan. 2008. *Auditor Tenure and Shareholder Ratification of the Auditor*. *Accounting Horizons*, 22.3 (September): 297-314
- Davis, R., Soo, B. and Trompeter, G. 2002. *Auditor Tenure, Auditor Independence and Earnings Management*. Working Paper, Boston College, Boston, MA.
- Departemen Keuangan Republik Indonesia. 2008. Keputusan Menteri Keuangan Nomor 17/KMK.01./2008 tentang Jasa Akuntan Publik.
- DeAngelo, L. E. 1981. Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3 (1), 167-175.
- Fernando, G. D., Ahmed M., dan Randal J. E. 2010. Audit quality attributes, client size and cost of equity capital. "Review of Accounting and Finance, Vol. 9, No. 4, pp. 363-381.

- Fitriany, 2010. *Analisis Komprehensif Pengaruh Kompetensi dan Independensi Akuntan Publik terhadap Kualitas Audit*. Disertasi, Program Pasca Sarjana Ilmu Akuntansi, Fakultas Ekonomi Universitas Indonesia.
- Francis, J.R. and Krishnan, J.. 1999. Accounting Accruals and Auditor Reporting Conservatism. *Contemporary Accounting Research* 16, 135-165.
- Francis, J.R., Maydew, E.L., and Sparks, H.C. 1999. The Role of Big 6 Auditors in the Credible Reporting of Accruals. *Auditing: A Journal of Practice and Theory*, 18, 17-34.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: UNDIP.
- Gietzmann, M.B., and Sen, P.K. 2002. Improving Auditor Independence through Selective Mandatory Rotation. *International Journal of Auditing*, 6, 183-210.
- Harom Masy Aril. 2012. "Kualitas Audit dan Hubungannya dengan Auditor".h.n.phttp://aiaril.blogspot.com/2012/03/kualitas-audit-dan-hubungannya-dengan.html. Diakses tanggal 24 september 2014.
- Ikatan Akuntan Indonesia, 2011, *Standar Profesional Akuntan Publik*, Salemba Empat : Jakarta.
- Indah, S.N. 2010. "Pengaruh Kompetensi dan Independensi Auditor Terhadap Kualitas Audit". Skripsi. Universitas Diponegoro Semarang.
- Indonesia. *Undang-Undang tentang Perseroan Terbatas*, UU No. 40 tahun 2007.
- Jackson, A.B., M. Moldrich, dan P. Roebuck. 2008. Mandatory Audit Firm Rotation and Audit Quality. *Managerial Auditing Journal* 23 (5): 420–437.
- Johnson, V.E., I.K. Khurana, dan J.K. Reynolds. 2002. Audit-Firm Tenure and the Quality of Financial Reports. *Contemporary Accounting Research* 19 (4): 637–660.
- Kaszniak, R. 1999. On the Association between Voluntary Disclosure and Earnings Management. *Journal of Accounting Research*, 37, 57-81.
- Lord, A.T., dan DeZoort, F.T. 2001. The Impact of Commitment and Moral Reasoning on Auditors' Responses to Social Influence Pressure. *Accounting, Organizations and Society*, 26, 215-235.

- Madhogarhia, P., Sutton, N.K., and Kohers, T. 2009. Earnings Management Practices among Growth and Value Firms Applied Financial Economics, 19 (22), 1767-1778.
- Mautz, R.K., and Sharaf, H.A. 1961. *The Philosophy of Auditing*. Monograph No. 6. Sarasota, FL: American Accounting Association.
- Michael, D.Y., 2007. THE EFFECT OF BIG FOUR OFFICE SIZE ON AUDIT QUALITY. A Dissertation, the Faculty of the Graduate School at the University of Missouri – Columbia.
- Mulyadi. 2002. *Auditing Buku 1*, Edisi Keenam. Jakarta : Salemba Empat, Jakarta.
- Mulyadi & Kanaka Puradiredja, 2008, *Auditing*, Edisi Kelima, Salemba Empat, Jakarta
- Nasser, Abdul and Emelin Abdul Wahid, 2006, *Auditor-Client Relationship ; the case of audit tenure and auditor swicthing in Malaysia*. Managerial Auditing Journal, Vol 21, No 7.
- Palmrose, Z. 1984. The Demand for Quality-Differentiated Audit Services in an Agency Setting: An Empirical Investigation. *Sixth Illinois Auditing Research Symposium*.
- Ponemon, L.A. 1992. Auditor Underreporting of Time and Moral Reasoning: An Experimental Lab Study. *Contemporary Accounting Research*, 171-189.
- Porter, Brenda., Simon, Jon., and Hatherly, David. 2003. *Principles of External Auditing*, England: John Wiley & Sons.
- Scott, William. R. 2009. *Financial Accounting Theory*. 5th Edition. Toronto: Pearson Prentice-Hall.
- Sekaran, Uma. (2003). *Research Methods for Business : A Skill-Building Approach*, 3th ed. New York, NY: John Wiley and Sons
- Siregar, S.V., Fitriany, Wibowo, A., Anggraita, V. 2011. Rotasi dan Kualitas Audit: Evaluasi Atas Kebijakan Menteri Keuangan KMK NO.423/KMK.6/2002 Tentang Jasa Akuntan Publik. "Jurnal Akuntansi dan Keuangan Indonesia, Vol.8, No 11, h. 1-20

- Siregar, S.V., F. Amarullah, A. Wibowo, dan V. Angraita. 2011. *Audit Tenure, Auditor Rotation, and Audit Quality: The Case of Indonesia*. Working Paper.
- St. Pierre, K., and Andersen, J. 1984. An Analysis of Factors Associated with Lawsuits against Public Accountants. *The Accounting Review*, 59 (1), 242-263.
- Uma Sekaran, 2006, *Research Methods For Business*, Edisi 4, Buku 1, Jakarta: Salemba Empat.
- Uma Sekaran, 2006, *Research Methods For Business*, Edisi 4, Buku 2, Jakarta: Salemba Empat.
- Wijayani, Evi D. 2011. *Analisis Faktor-Faktor yang mempengaruhi Perusahaan di Indonesia melakukan Auditor Swithching*. Skripsi Fakultas Ekonomi Universitas Diponegoro, Semarang.