

DAFTAR PUSTAKA

- 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.
- Al-Thuneibat, Ali Abedalqader, 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.
- Astria, Tia. 2011. "Analisis Pengaruh Audit Tenure, Struktur Corporate Governance, dan Ukuran KAP terhadap Integritas Laporan Keuangan". *Skripsi*. Fakultas Ekonomi Universitas Diponegoro. Semarang.
- Arens, A., Elder, R. and Beasley, M. 2008. "Auditing and Assurance Services", 12th ed., Pearson Prentice-Hall, Englewood Cliffs, NJ.
- Azizkhani, M., Monroe, G. and Shailer, G. 2007. "Auditor Tenure and Perceived Credibility of Financial Reporting". The Australian National University, Canberra.
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). "Auditor industry specialization and earning quality". *Auditing: Journal of Practice & Theory*, 22, 71-97.
- Bapepam-LK. 2012. Nomor X.K.6: *Penyampaian Laporan Tahunan Emiten Atau Perusahaan Publik*.
- Carcello, J. V., dan Nagy, A. L. 2004. "Audit firm tenure and fraudulent financial reporting". *Working Paper*. University of Tennessee.
- Carey, Peter dan Roger Simnett. 2006. "Audit Partner Tenure and Audit Quality". *The Accounting Review* Vol. 81, No. 3 pp. 653-676.
- Chen, Elder, dan Liu. 2005. "Auditor Independence, Audit Quality and Auditor-Client Negotiation Outcomes: Some Evidence from Taiwan." *Journal of Contemporary Accounting & Economics*, Vol 1, No 2, p. 119-146.
- Choi, Jong-Hag, Chansong (Francis) Kim, Jeong-Bon Kim, Yoon seok Zang. 2010. Audit Office Size, Audit Quality and Audit Pricing. *Auditing: A Journal of Practice and Theory*.
- Darwin. 2012. "Analisis Perbedaan Kualitas Audit KAP Big4 dan KAP Second Tier Dinilai dari Independensi Auditor, Manajemen Laba, dan Nilai Relevansi Laba". *Skripsi*. Fakultas Ekonomi, Universitas Indonesia
- DeAngelo, L. 1981a. "Auditor Independence, 'Low Balling', and Disclosure Regulation". *Journal of Accounting and Economics*, Vol. 3, pp. 113-27.

- Deis, D. and Giroux, G. 1992. "Determinants of Audit Quality in the Public Sector". *Accounting Review*, Vol. 67 No. 3, pp. 462-79.
- Dong Yu, Michael. 2007. "The Effect of Big Four Office Size on Audit Quality". Columbia: UMI Microform.
- Fagbemi, T.O, Uadiale, O.M dan Noah, A.O. 2010. "The Ethics of Tax Evasion: Perceptual Evidence from Nigeria". *European Journal of Social Sciences*, 17(3), 360-371.
- Fernando, Guy D., Ahmed M. Abdel-Meguid, Randal J. Elder. 2010. "Audit Quality Attributes, Client Size and Cost Of Equity Capital". *Review of Accounting and Finance*, Vol. 9 No. 4, 2010 pp. 363-381.
- Francis, Jere R dan Michael D. Yu. 2009. "Big 4 Office Size dan Audit Quality". *The Accounting Review*. American Accounting Association Vol. 84, No. 5 2009 pp. 1521 -1552.
- Ghosh, A. and Moon, D. 2005. "Auditor tenure and perceptions of audit quality". *The Accounting Review*, Vol. 80 No. 2, pp. 585-612.
- Ghozali, Prof. Dr. H. Imam, M. Com, Akt. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Badan Penerbit Universitas Diponegoro. Semarang.
- Gul, F.A., Fung, S.Y.K., & Jaggi, B. 2009. "Earnings Quality: Some Evidence on the Role of Auditor Tenure and Auditors' Industry Expertise". *Journal of Accounting and Economics*, 47, 265–287.
- Hao, Qian, Xiaolan Zhang, Yuequan Wang, Chunlong Yang, Guiqing Zhao. 2011. "Audit Quality and Independence in China: Evidence from Going-Concern Qualifications Issued During 2004-2007". *International Journal of Business, Humanities and Technology*, Vol. 1 No. 2.
- Healey, T. J., and Kim, Y. J. 2003. "The Benefits of Mandatory Audit Rotation Regulation". 26(3), 10-12.
- Hogan, C.E. dan Jeter, D.C. 1999. "Industry Specialization by Auditors". *A Journal of Practice & Theory*, 18, 1-17.
- Ikatan Akuntan Indonesia – Komite Akuntan Publik (IAI-KAP). 2001. *Standar Profesional Akuntan Publik*. Salemba Empat. Jakarta.
- Indah, Siti Nur Mawar. 2010. "Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit". *Skripsi*. Fakultas Ekonomi Fakultas Diponegoro. Semarang.

- Irawati, ST. Nur. 2011. "Pengaruh Kompetensi dan Independensi Auditor terhadap Kualitas Audit pada kantor Akuntan Publik di Makassar". *Skripsi*. Fakultas Ekonomi Universitas Hasanuddin. Makassar.
- Jackson, Andrew B. 2007. "Mandatory Audit Firm Rotation and Audit Quality". School of Accounting The University of New South Wales, Sydney, Australia.
- 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)". *Paper disajikan pada Simposium Nasional Akuntansi XII*.
- Januarti, Indira dan Ella Fitrianasari. 2008. "Analisis rasio keuangan dan rasio non keuangan yang mempengaruhi auditor dalam memberikan opini audit going concern pada auditee: studi empiris pada perusahaan manufaktur yang terdaftar di BEJ 2000 – 2005". *Jurnal MAKSI*, 8 (1), 43-58.
- 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.
- KPMG (2008). "Audit quality". www.kpmg.com/NA/en/issues diakses pada tanggal 10 Januari 2014.
- Lim, Chee-Yeow dan Hun-Tong Tan. 2010. "Does Auditor Tenure Improve Audit Quality? Moderating Effects of Industry Specialization and Fee Dependence". *Contemporary Accounting Research* Vol. 27 No. 3 (Fall 2010) pp. 923–957
- 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.
- Mahdi.Safari dan Momeni, Abolfazi. 2011. "Impact of Audit Quality on Earnings Management Evidence from Iran". *International Research Journal of Finance and Economics*, Issue 66.
- Mayangsari, Sekar. 2003. "Pengaruh Keahlian Audit dan Independensi terhadap Pendapat Audit: Sebuah Kuasi eksperimen". *Jurnal Riset Akuntansi Indonesia*. Vol. 6.No. 1. pp. 1-22.
- Mgbame, Chijoke Oscar, Emmanuel Eragbhe dan Nosakhare Peter Osazuwa. 2012. "Audit Partner Tenure and Audit Quality: An Empirical Analysis". *European Journal of Business and Management*. Vol 4, No.7.
- Mulyadi. 2002. *Auditing*. SalembaEmpat. Jakarta.

- Nasser, Abu Thahir Abdul, Emelin Abdul Wahid Setyoaji, Sharifah Nazatul Faiza Syed Mustapha Nazri, Mohammad Hudaib. 2006. "Auditor-client relationship: the case of audit tenure and auditor switching in Malaysia". *Managerial Auditing Journal*, Vol. 21 No. 7, 2006 pp. 724-737.
- Ramadhany, Alexander. 2004. "Analisis Faktor-Faktor Yang Mempengaruhi Penerimaan Opini Going Concern Pada Perusahaan Manufaktur Yang Mengalami Financial Distress Di Bursa Efek Jakarta". *Jurnal MAKSI*, Vol 4. Agustus. Hal 146-160.
- Reichelt, Kenneth J. dan Dechun Wang. 2009. "National and Office-Specific Measures of Auditor Industry Expertise and Effects on Audit Quality". *Journal of Accounting Research*
- Rusmin, R. 2010. "Auditor quality and Earnings Management: Singaporean Evidence". *Managerial Auditing Journal*, Vol. 25 No.7. pp 618-638.
- Setyoaji, Ardhani. 2011. Pengaruh Masa Perikatan Audit dan Ukuran KAP terhadap Kualitas Audit. *Skripsi*. Fakultas Ekonomika dan Bisnis, Universitas Diponegoro.
- Shockley, R. A. 1981. "Perceptions of auditors' independence: An empirical analysis". *The Accounting Review*, 56 (October): 785-800.
- Singgih, Elisha Muliani dan Icuk Rangga Bawono. 2010. "Pengaruh Independensi, Pengalaman, Due Professional Care, dan Akuntabilitas Terhadap Kualitas Audit". Simposium Nasional Akuntansi XIII Purwokerto.
- Supriyono, R.A. 1988. "Faktor-faktor yang Mempengaruhi Independensi Penampilan Akuntan Publik Suatu Hasil Penelitian Empiris di Indonesia". Bagian Penerbitan Fakultas Ekonomi UGM. Yogyakarta.
- Van Horne, James C dan Wachowicz, John M. 2009. *Prinsip-prinsip Manajemen Keuangan*, Salemba Empat, Jakarta.
- Watkins, A. L., W. Hillison, and S. E. Morecroft. 2004. "Audit quality: A Synthesis of Theory and Empirical Evidence". *Journal of Accounting Literature*, 23: 153-193.
- Weston, J. Fred, dan Thomas E. Copeland. 1995. *Manajemen Keuangan*, Jilid 1 Edisi Kedelapan, Alih Bahasa: Jaka Wasana dan Kirbrandoko. Gelora Aksara Pratama, Jakarta.
- Wibowo, A. dan Rossieta, H. 2009. "Faktor-faktor Determinasi Kualitas Audit - Suatu Studi dengan Pendekatan Earning Surprise Benchmark". Program Pasca Sarjana Akuntansi Fakultas Ekonomi Universitas Indonesia.