

DAFTAR PUSTAKA

- Abeysekera, I., & Guthrie, J. (2005). An empirical investigation of annual reporting trends of intellectual capital in Sri Lanka. *Critical Perspectives on Accounting*, 16(3), 151–163.
- Agustami, S., & Cahyani Yunanda, A. (2014). Pengaruh Kepemilikan Institusional Dan Pengungkapan Sukarela Terhadap Biaya Hutang. *Jurnal Riset Akuntansi Dan Keuangan*, 2(2), 376.
- Ahmed, K., & Courtis, J. K. (1999). Associations between corporate characteristics and disclosure levels in annual reports: A meta-analysis. *British Accounting Review*, 31(1), 35–61.
- Almutairi, A. R. (2013). Does Auditor Industry Specialization Matter? Evidence from the Bond Market. *SSRN Electronic Journal*.
- April, P., & Akuntansi, J. R. (2017). Faktor-Faktor Yang Mempengaruhi Tingkat Kelengkapan Tri Neliana. 5(2), 1409–1422.
- Armstrong, C. S., Guay, W. R., & Weber, J. P. (2010). The role of information and financial reporting in corporate governance and debt contracting. *Journal of Accounting and Economics*, 50(2–3), 179–234.
- Azizkhani, M., Monroe, G. S., & Shailer, G. (2010). The value of Big 4 audits in Australia M. Azizkhani et al. *Accounting & Finance*, 50(4), 743–766.
- Basiruddin, R., & Hosseini, M. R. (2015). *Review of Empirical Literature on Audit Quality and Cost of Debt Capital*. (January).
- Becker, C. L., Defond, M. L., Jiambalvo, J., & Subramanyam, K. R. (1998). The effect of audit quality on earnings management. *Contemporary Accounting Research*, 15(1), 1–24.
- Bushman, R. M., Piotroski, J. D., & Smith, A. J. (2005). What Determines Corporate Transparency? *SSRN Electronic Journal*.
- Butar-Butar, S. (2017). Implikasi Gaya Audit Terhadap Komparabilitas Laporan Keuangan. *Jurnal Dinamika Akuntansi Dan Bisnis*, 4(2), 189–210.
- Chau, G. K., & Gray, S. J. (2002). Ownership structure and corporate voluntary disclosure in Hong Kong and Singapore. *International Journal of Accounting*, 37(2), 247–265. X
- Coffie, W., Bedi, I., & Amidu, M. (2018). *The effects of audit quality on the costs of capital of firms in Ghana Journal of Financial Reporting and Accounting*

Article information : (October).

De Angelo, L. E. (1981). Auditor size and audit fees. *Journal of Accounting and Economics*, 3(May), 183–199.

Ekonomi, F., Kristen, U., Fakultas, A., Universitas, E., Petra, K., Agustami, S., & Cahyani Yunanda, A. (2009). Pengaruh Good Corporate Governance, Voluntary Disclosure terhadap Biaya Hutang (Costs of Debt). *Jurnal Riset Akuntansi Dan Keuangan*, 11(2), 376.

Eriksson, K. E., & Kolar, M. C. (1985). Microbial Degradation of Chlorolignins. *Environmental Science and Technology*, 19(11), 1086–1089.

Fortin, S., & Pittman, J. A. (2007). The role of auditor choice in debt pricing in private firms. *Contemporary Accounting Research*, 24(3), 859–896.

Gallali, M. I. (2016). *Audit Quality, Timely Disclosure, and the Cost of Debt: Tunisian Evidence*. (April 2015).

Guidara, A., Khelif, H., & Jarboui, A. (2014). *Voluntary and timely disclosure and the cost of debt : South African evidence Meditari Accountancy Research Article information* : (December).

Gul, F. A., Zhou, G. S., & Zhu, X. K. (2013). Investor protection, firm informational problems, big n auditors, and cost of debt around the world. *Auditing*, 32(3), 1–30.

Healy, P. M., & Palepu, K. G. (2001). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting & Economics*. 31, 405–440.

Houqe, M. N., Ahmed, K., & van Zijl, T. (2017). Audit Quality, Earnings Management, and Cost of Equity Capital: Evidence from India. *International Journal of Auditing*, 21(2), 177–189.

Huguet, D., & Gandía, J. L. (2016). Audit and earnings management in Spanish SMEs. *BRQ Business Research Quarterly*, 19(3), 171–187.

Imelda, E., Wirianata, H., & Suryani, A. (2020). Hubungan Pengungkapan Sukarela terhadap Biaya Utang yang Dimoderasi oleh Ketepatan Waktu Pengungkapan. *Equity*, 22(2), 173.

Jensen, M. C., & Meckling, W. H. (1976). Theory of The Firm Manajerial Behaviour, Agency Cost and Ownership structure. *Journal of Financial Economics*, 3, 305–360.

- Karjalainen, J. (2011). Audit quality and cost of debt capital for private firms: Evidence from Finland. *International Journal of Auditing*, 15(1), 88–108.
- Meiriasari, V. (2017). Pengaruh Corporate Governance , Kepemilikan Keluarga , Kepemilikan Institusional Dan Ukuran Perusahaan (Firm Size) Terhadap Biaya Utang. *Jurnal Ilmiah Ekonomi Global Masa Kini*, 8(01), 28–34.
- Orazalin, N., & Akhmetzhanov, R. (2019). Earnings management, audit quality, and cost of debt: evidence from a Central Asian economy. *Managerial Auditing Journal*, 34(6), 696–721.
- Orens, R., Aerts, W., & Cormier, D. (2010). Web-Based Non-Financial Disclosure and Cost of Finance. *Journal of Business Finance and Accounting*, 37(9–10), 1057–1093.
- Owusu-Ansah, S., & Leventis, S. (2006). Timeliness of corporate annual financial reporting in Greece. *European Accounting Review*, 15(2), 273–287.
- Piot, C., & Missonier-Piera, F. (2011). Corporate Governance Reform and the Cost of Debt Financing of Listed French Companies. *SSRN Electronic Journal*, 33(0), 0–43.
- Ratnasari, D., Sukarmanto, E., & Sofianty, D. (2017). Pengaruh Persistensi Laba , Ukuran Perusahaan dan Default Risk terhadap Earnings Response Coefficient. *Prosiding Akuntansi*, 3(2), 117–124.
- Sengupta Partha. (1998). Corporate the Disclosure Cost of Partha Sengupta Quality Debt and. *The Accounting Review*, 73(4), 459–474.
- Talbi, D., & Omri, M. A. (2014). Voluntary disclosure frequency and cost of debt: An analysis in the Tunisian context. *International Journal of Managerial and Financial Accounting*, 6(2), 167–174.
- Watts, R. L., & Zimmerman, J. L. (1983). Agency Problems, Auditing, and the Theory of the Firm: Some Evidence. *The Journal of Law and Economics*, 26(3), 613–633.
- Widiawan, W. (2011). *Faktor-Faktor yang Mempengaruhi Pergantian Kantor Akuntan Publik (Studi Empiris pada Perusahaan Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2003-2008) Undergraduate thesis, Universitas Diponegoro*. 1–46.
- <https://ekbis.sindonews.com/read/1428057/34/masih-andalan-ekspor-kontribusi-produk-manufaktur-lampau-74-1565264700>
- <https://ekbis.sindonews.com/read/1278007/34/industri-makanan-dan-minuman->

[diyakini-tumbuh-8-9-tahun-ini-1517312132](#)

[https://ekbis.sindonews.com/read/1146976/34/industri-mamin-diprediksi-bangkit-](https://ekbis.sindonews.com/read/1146976/34/industri-mamin-diprediksi-bangkit-usai-anjlok-di-kuartal-ii-1476362043)

[usai-anjlok-di-kuartal-ii-1476362043](#)

[https://ekonomi.kompas.com/read/2018/10/17/222200326/utang-rp-1-triliun-perusahaan-](https://ekonomi.kompas.com/read/2018/10/17/222200326/utang-rp-1-triliun-perusahaan-teh-sariwangi-dinyatakan-pailit?page=all)

[teh-sariwangi-dinyatakan-pailit?page=all](#).

[https://market.bisnis.com/read/20170320/192/638482/penjualan-dan-laba-](https://market.bisnis.com/read/20170320/192/638482/penjualan-dan-laba-unilever-unvr-naik-hampir-10)

[unilever-unvr-naik-hampir-10](#)

<https://keuangan.kontan.co.id/news/kucuran-kredit-manufaktur-mulai-mengendur>

<https://money.kompas.com/read/2016/11/25/191500026/kredit.bermasalah.pengaruhi.pendanaan.di.sektor.industri.manufaktur>.

[https://kemenperin.go.id/artikel/20128/Kemenperin-Beberkan-Data-](https://kemenperin.go.id/artikel/20128/Kemenperin-Beberkan-Data-Keunggulan-Industri-Manufaktur-Nasional)

[Keunggulan-Industri-Manufaktur-Nasional](#)