

DAFTAR PUSTAKA

- Arezoo, A.C, 2011 “The Determinant Factors of Auditor Switch among Companies Listed on Tehran Stock Exchange”, *IPEDR Vol. 10* (2011)
- Chow, C.W, dan S.J. Rice, 1982 “Qualified Audit Opinions and Auditor Switching”, *The Accounting Review*, Vol. LVII, No.2, PP. 326-335
- Damayanti, S. dan M. Sudarma. 2008 “Faktor – Faktor Yang Mempengaruhi Perusahaan Berpindah Kantor Akuntan Publik”. *Simposium Nasional Akuntansi XI*, Pontianak.
- DeAngelo, L. 1981, “Auditor Independence, Low Balling and Disclosure Regulation”. *Journal Of Accounting and Economics* 20 Pp. 183-199
- Ghozali, Imam. 2005. Analisis Multivariate dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2009. Analisis Multivariate Lanjutan dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.
- Hudaib, M. dan Cooke, T.E. 2005. “The Impact of Managing Director Changes and Financial Distress on Audit Qualification and Auditor Switching”. *Journal of Business Finance and Accounting*. Vol. 32 1703-39
- Jensen,M, 1986, “Agency Cost of Free Cash Flow, Corporate Finance, and Takeovers”. *The american Economic Review*, Vol.76, No.2:323:329.

- Lennox, C. 1999 Audit Quality and Auditor Size: An Evaluation of Reputation and Deep Pockets Hypothesis. *Journal of Business Finance & Accounting*. Vol. 26, No. 305-360
- Menteri Keuangan, 2003, Keputusan Menteri Keuangan Nomor 423/KMK.06/2003 tentang “**jasa Akuntan Publik**”, Jakarta.
- Menteri Keuangan, 2008, peraturan Menteri Keuangan Republik Indonesia Nomor 17/PMK.01/2008 pasal 3 tentang “**Jasa Akuntan Publik**”, Jakarta.
- Nasser, A.T. dan E.A. Wahid, 2006 “Auditor – Client Relationship: The Case Of Audit Tenure and Auditor Switching in Malaysia”, *Managerial Accounting Journal*, Vol. 21, No.7
- Nurul, A.I. 2012 “Faktor – Faktor yang Mempengaruhi Auditor Switching Setelah Ada Kewajiban Rotasi Audit Di Indonesia” *Skripsi tidak dipublikasikan*, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Diponegoro, Semarang
- Pambudi, T.L 2012 “Faktor – Faktor yang Mempengaruhi Audit Delay” *Skripsi tidak dipublikasikan*, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Diponegoro, Semarang
- Schwartz. K,B. dan K. Menon 1985. “Auditor Switches By Falling Firm”. *The Accounting Review*, Vol. LX, No. 2, pp. 248-261.
- Schwartz. K,B. dan Soo, B.S. 1995. “Auditor Switches By Falling Firm”. An Analysis Of Form 8-K Disclosure Of Auditor Changes By Firm Approaching Bankruptcy”. *Auditing: A Journal Of Practice and Theory*, Vol. 14, No. 1, pp. 125-136.

- Sinarwati, Ni Kadek. 2010. "Mengapa Perusahaan Manufaktur yang Terdaftar Pada BEI Melakukan Pergantian Kantor Akuntan Publik?". *Simposium Nasional Akuntansi XIII, Purwokerto*, Hal. 1-20
- Sekaran, U. 2003. *Research Method For Business*. United State of America : John Wiley & Son, Inc.
- Takiyah, M.I. dan Ghazali, S.M. 1993. "Incidence Of Qualified Opinion and The Effects on Auditor Switching : An Emperical Study In Malaysia. *Management Journal* Hal. 53-63
- Wijayanti, M.P. 2010. "Analisis Hubungan Auditor-Klien: Faktor-Faktor yang Mempengaruhi Auditor Switching di Indonesia". *Skripsi tidak dipublikasikan*, Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Diponegoro, Semarang.
- Williams, D.D. 1988. "The Potential Determinants Of Auditor Change". *Journal of Business Finance & Accounting*. 1988, 15: 243-261.