

DAFTAR PUSTAKA

- A Mensah, B.K., 2019. The effect of audit committee effectiveness and audit quality on corporate voluntary disclosure quality. *Afr. J. Econ. Manag. Stud.* 10, 17–31. <https://doi.org/10.1108/AJEMS-04-2018-0102>
- Al-Thuneibat, A., Al Issa, R., Baker, R., 2011. Do audit tenure and firm size contribute to audit quality? Empirical evidence from Jordan. *Manag. Audit. J.* 26, 317–334.
- Amalia, F., Sutrisno, Baridwan, Z., 2019. Audit Quality: Does Time Pressure Influence Independence and Audit Procedure Compliance of Auditor? *J. Account. Invest.* 20.
- Arthur, N., Endrawes, M., Ho, S., 2017. Impact of Partner Change on Audit Quality: An Analysis of Partner and Firm Specialisation Effects. *Aust. Account. Rev.* 00. <https://doi.org/10.1111/auar.12150>
- Atik, T., 2014. Pengaruh Client Importance dan Pergantian Auditor terhadap Kualitas Audit. *J. Akunt. Unesa* 2.
- Carey, P., Simnett, R., 2006. Audit Partner Tenure and Audit Quality. *Account. Rev.* 81, 653–676.
- Chen, Y., Moroney, R., Houghton, K., 2005. Audit committee composition and the use of an industry specialist audit firm. *Account. Finance* 217–239. <https://doi.org/10.1111/j.1467-629x.2004.00136.x>
- Chi, W., Douthett Jr, E.B., Lisic, L., 2012. Client importance and audit partner independence. *J Acc. Public Policy* 31, 320–336. <https://doi.org/10.1016/j.jaccpubpol.2011.08.009>
- CNN Indonesia, 2019. Kasus Lapkeu Garuda: Bukti KAP Taraf Internasional Bisa Kebobolan [WWW Document]. www.cnnindonesia.com.
- Craswell, A., Francis, J., Taylor, S., 1995. Auditor Brand Name Reputations and Industry Specializations. *J. Account. Econ.* 297–322.
- Daugherty, B.E., Dickins, D., Hatfield, R., Higgs, J., 2013. Mandatory Audit Partner Rotation: Perceptions of Audit Quality Consequences. *Curr. Issues Audit.* 7, P30–P35. <https://doi.org/10.2308/ciia-50446>

- Davidson, R., Neu, D., 1993. A Note on the Association between Audit Firm Size and Audit Quality. *Contemp. Account. Res.* 9, 479–485.
- De Angelo, L., 1981. Auditor Size and Audit Quality. *J. Account. Econ.* 3 183–199.
- Doxey, M., Fuller, S., Geiger, M., Gist, W., Hackenbrack, K., Janvrin, D., Pitman, M., Roush, P., 2017. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Release No. 2016-003, Proposed Auditing Standard—The Auditor’s Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion and Related Amendments to PCAOB Standards. *Am. Account. Assoc.* 11, C26–C40. <https://doi.org/10.2308/ciia-51651>
- Freeman, R.E., 1999. Divergent Stakeholder Theory. *Acad. OI Manag. Rev.* 24, 233-236.
- Gaver, J.J., Paterson, J., 2007. The influence of large clients on office-level auditor oversight: Evidence from the property-casualty insurance industry. *J. Account. Econ.* 3 43, 299–320. <https://doi.org/10.1016/j.jacceco.2007.02.003>
- Gravois, Melanie, 2007. Issues Management Program Manual 1–32.
- Hamid, A., 2013. Pengaruh Tenur KAP dan Ukuran KAP Terhadap Kualitas Audit.
- Hegazy, M., Al Sabagh, A., Hamdy, R., 2015. The Effect of Audit Firm Specialization on Earnings Management and Quality of Audit Work. *J. Account. Finance* 15.
- Herianti, E., Suryani, A., 2016. Audit Tenure terhadap Kualitas Audit Perbankan yang Terdaftar Di BEI Periode 2012-2014. *Pros. Semin. Nas. INDOCOMPAC*.
- Hunt, A.K., Lulseged, A., 2007. Client importance and non-Big 5 auditors’ reporting decisions. *J. Account. Public Policy* 26, 212–248. <https://doi.org/10.1016/j.jaccpubpol.2007.02.001>
- Jensen, M., Meckling, W., 1976. Theory Of The Firm : Managerial Behavior, Agency Costs, and Ownership Structure. *J. Financ. Econoics* 3, 305–360.
- Jorjani, M., Gerayeli, M., 2018. Auditor Tenure and Stock Price Volatility: Te Moderating Role of Auditor Industry Specialization. *Australas. Account. Bus. Finance J.* 12, 65–76. <https://doi.org/10.14453/aabf.v12i1.5>

- Kerler, W., Brandon, D., 2010. The effects of trust, client importance, and goal commitment on auditors' acceptance of client-preferred methods. *Adv. Account.* 26, 246–258. <https://doi.org/10.1016/j.adiac.2010.04.003>
- Liputan6, 2018. Deloitte terseret kasus SNP Finance [WWW Document]. www.liputan6.com.
- Odia J.O, 2015. Auditor Tenure, Auditor Rotation, and Audit Quality-A Review Auditor. *Eur. J. Account.* 3, 76–96.
- Omidfar, M., Golestani, H., Einafshar, H., Taheri, M., 2013. Investigating the relationship between client importance and audit quality: Evidence from TSE. *Eur. Online J. Nat. Soc. Sci.* 2, 2177–2183.
- Pasiwi, B., Majidah, Mahardika, D., 2016. Analisis Determinan Kualitas Audit (Studi pada Industri Sektor Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2011-2014). *E-Proceeding Manag.* 3, 1682.
- Peraturan Otoritas Jasa Keuangan (OJK) Nomor 29/PJOL.04/2016 [WWW Document], 2016. www.ojk.go.id. URL <https://www.ojk.go.id/id/regulasi/otoritas-jasa-keuangan/undang-undang/Default.aspx>
- Pertiwi, N.P., Hasan, A., 2016. Pengaruh Masa Perikatan Audit, Spesialisasi Industri KAP, Reputasi KAP, dan Komite Audit terhadap Kualitas Audit (Studi Empiris Pada Perusahaan Manufaktur di BEI Tahun 2011-2014). *J. Akunt.* 4, 14.
- Pramaswaradana, I.G., Astika, I., 2017. Pengaruh Audit Tenure, Fee Audit, Rotasi Auditor, Spesialisasi Auditor dan Umur Publikasi pada Kualitas Audit. *E-J. Akunt. Univ. Udayana* 19, 168–194.
- Rahmi, N., Setiawan, H., Evelyn, J., Yuni, U., 2019. Pengaruh Audit Tenure, Spesialisasi Audit, Ukuran Perusahaan, dan Auditor Swicthing terhadap Kualitas Audit (Perusahaan Manufaktur Sektor Barang Konsumsi yang Terdaftar di Bursa Efek Indonesia). *J. Ilm. MEA* 3, 40–52.
- Rinanda, N., Nurbaiti, A., 2018. Pengaruh Audit Tenure, Fee Audit, Ukuran Kantor Akuntan Publik dan Spesialisasi Auditor terhadap Kualitas Audit (Studi Pada Perusahaan Manufaktur Subsektor Aneka Industri yang terdaftar di Bursa Efek Indonesia Tahun Periode 2012-2016). *E-Proceeding Manag.* 5, 2108.

- Salehi, M., Bayaz, M., Naemi, M., 2018. The effect of CEO tenure and specialization on timely audit reports of Iranian listed companies. *Manag. Decis.* 56, 311–328. <https://doi.org/10.1108/MD-10-2017-1018>
- Schipper, K., LaFond, R., Francis, J., Olsson, P., 2004. Costs of Equity and Earnings Attributes. *Account. Rev.* 79, 967–1010.
- Setiawan, L., Fitriany, 2011. Pengaruh Workload dan Spesialisasi Auditor terhadap Kualitas Audit dengan Kualitas Komite Audit Sebagai Variabel Pemoderasi. *J. Akunt. Dan Keuang. Indones.* 8, 36–53.
- Siregar, Y., Elissabeth, D., 2018. Pengaruh Audit Tenure, Reputasi Auditor, Spesialisasi Audit, dan Ukuran Perusahaan terhadap Kualitas Audit pada Perusahaan Perbankan yang Terdaftar pada Bursa Efek Indonesia (BEI). *J. Ilm. SIMANTEK* 2.
- Suciana, M., Setiawan, M., 2018. Pengaruh Rotasi Audit, Spesialisasi Industri KAP, dan Client Importance Terhadap Kualitas Audit (Studi dengan Pendekatan Earning Surprise Benchmark). *J. WRA* 6.
- Tempo, C., 2003. Manipulasi Laporan Keuangan Enron.
- Udayanti, N.K., Ariyanto, D., 2017. Pengaruh Auditor Switching, Ukuran Perusahaan, Spesialisasi Industri KAP, dan Client Importance pada Kualitas Audit. *E-J. Akunt. Univ. Udayana* 20, 1073–1102.
- Wibowo, A., Rossieta, H., 2009. Faktor-faktor Determinasi Kualitas Audit-Suatu Studi dengan Pendekatan Earning Surprise Benchmark. *Simp. Nas. Akunt.* XII.
- Widiastuty, E., Febrianto, R., 2010. Pengukuran Kualitas Audit : Sebuah Esai. *Fak. Ekon. Univ. Andalas Dan Fak. Ekon. Univ. Mataram* 5.