

DAFTAR PUSTAKA

- Akuntan Online. (2013). Fee Audit AP Seperti Menawar Cabe. [Online]. Tersedia:<http://akuntanonline.com/showdetail.php?mod=art&id=873&t=Fee> Audit AP Seperti Menawar Cabe &kat=Auditing [13 November 2016]
- Amaliah, T. H. (2009). Suatu Tinjauan Asimetri Informasi dan Implikasinya Terhadap Manajemen Laba.
- Amdouni, S., & Boubaker, S. (2015). Multiple Large Shareholders And Owner-Manager Compensation: Evidence From French Listed Firms. *The Journal of Applied Business Research*, 31(3), 1119–1130.
- Apandi, R. N. N. (2014). Relevansi Nilai , Subjektifitas Other Comprehensive Income dan Kualitas Audit. *Simposium Nasional Akuntansi*.
- Apandi, R. N. N. (2015). Pengaruh Penerapan Fair Value Non Current Asset dan Manajemen Pajak atas Asset Perusahaan terhadap Fee Audit. *Journal of Contemporary Accounting & Economics*, 2(2006), 1–19.
- Attig, N., El Ghouli, S., & Guedhami, O. (2009). Do multiple large shareholders play a Corporate governance role? evidence from east asia. *Journal of Financial Research*, 32(4), 395–422.
- Attig, N., Guedhami, O., & Mishra, D. (2008). Multiple large shareholders, control contests, and implied cost of equity. *Journal of Corporate Finance*, 14(5), 721–737.
- Boubaker, S. (2015). Ownership-Control Discrepancy and Firm Value: Evidence from France, 11(3), 211–252.
- Choi, J. H., Kim, J. B., & Zang, Y. (2010). Do abnormally high audit fees impair audit quality? *Auditing*, 29(2), 115–140.
- Claessens, S., Djankov, S., Fan, J., & Lang, L. (2000). Expropriation of Minority Shareholders: Evidence from East Asia. *Policy Research Working Paper*2088.
- Cotter, J., & Richardson, S. (2002). Reliability of Asset Revaluations: The Impact of Appraiser Independence. *Review of Accounting Studies*, 7(4), 435–457.
- Dewi Urip Wahyuni. (2008). Pengaruh Motivasi, Persepsi Dan Sikap Konsumen Terhadap Keputusan Pembelian Sepeda Motor Merek “Honda” Di Kawasan Surabaya Barat. *Jurnal Manajemen Dan Kewirausahaan*, 10, pp.30–37.
- Du, N., E. McEnroe, J., & Stevens, K. (2014). The joint effects of management

- incentive and information precision on perceived reliability in fair value estimates. *Accounting Research Journal*, 27(2), 188–206.
- Ettredge, M. L., Xu, Y., & Yi, H. S. (2014). Fair value measurements and audit fees: Evidence from the banking industry. *Auditing*, 33(3), 33–58.
- Fitriany, Siregar, S. V., & Anggraiya, V. (2008). Pengaruh Positif Dan Negatif *Abnormal Audit Fee Terhadap Kualitas Audit*. Universitas Indonesia.
- Forum for Corporate governance in Indonesia. (2001). *Corporate governance: Tata Kelola Perusahaan (Edisi Ketiga)*. Jakarta: Prentice Hall.
- Ghozali, I. (2011). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Goncharov, I., Riedl, E. J., & Sellhorn, T. (2012). *Fair Value and Audit Fees*. Springer.
- Gutiérrez, M., & Tribó, J. a. (2004). Private benefits extraction in closely-held corporations: The case for multiple large shareholders. *Business Economics Series 15, Working Paper 04-43*, 126(September).
- Hardiningsih, P. (2010). Pengaruh independensi, Corporate governance, dan kualitas audit terhadap integritas laporan keuangan. *Kajian Akuntansi*, 2(1), 61–76.
- Hay, D. (2010). The accumulated weight of evidence in audit fee research. *Sixth Asia Pacific Interdisciplinary Research in Accounting Conference*, 1–40.
- Herawaty, N. (2011). Pengaruh Pengendalian Intern dan Lamanya Waktu Audit Terhadap Fee Audit (Studi Kasus Pada Kap Kota Jambi Dan Palembang), 13, 7–12.
- Herawaty, V. (2008). Peran Praktek Corporate governance Sebagai *Moderating Variable* dari Pengaruh Earnings Management Terhadap Nilai Perusahaan. *Jurnal Akuntansi Dan Keuangan*, 10, PP.97–108.
- Herrmann, D., Saudagaran, S. M., & Thomas, W. B. (2006). The quality of fair value measures for property, plant, and equipment. *Accounting Forum* (Vol. 30).
- Hidayat, T. (2012). Pengaruh Ukuran KAP dan Auditor Tenure terhadap Value Relevance dari Nilai Wajar. *Jurnal Akuntansi Dan Keuangan Indonesia*, 9(Ias 39), 171–188.
- Hoitash, R., Markelevich, A., & Barragato, C. (2007). Auditor Fees and Audit Quality. *Managerial Audit J*, 22(8), 761–786.
- Hu, F., Percy, M., & Yao, D. (2015). *Asset Revaluations and Earnings Management*:

- Evidence from Australian Companies. *Corporate Ownership and Control*, 13(1), 930–939.
- IAPI. (2016). IAPI Segera Revisi SK Kebijakan Penentuan Fee Audit. [Online] Tersedia:<http://iapi.or.id/detail/67-IAPI-Segera-Revisi-SK-Kebijakan-Penentuan-Fee-Audit> [26 November 2016]
- Ikatan Akuntan Indonesia. (2013). Pernyataan Standar Akuntansi Keuangan (PSAK) no. 68 tentang Penerapan Nilai Wajar. Jakarta: Salemba Empat.
- Jacob, J., Desai, N., & Agarwall, K. (2015). Why do Indian firms pay higher fees to Big Four auditors? [Online] Tersedia:<http://www.livemint.com/Opinion/ZbwSU8YbVD6skm01b7cqhO/Why-do-Indian-firms-pay-higher-fees-to-Big-Four-auditors.html> [19 November 2016]
- Jemada, M. V., & Yaniartha S, P. D. (2013). Pengaruh Tekanan Anggaran Waktu, Kompleksitas Tugas dan Reputasi Auditor terhadap Fee Audit. *E-Jurnal Akuntansi Universitas Udayana*, 3.3, 132–146.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial. *Journal of Financial Economics*, 3, 305–360.
- Joshi, P. L., & AL-Bastaki, H. (2000). Determinants of audit fees: evidence from the companies listed in Bahrain. *International Journal of Auditing*, 4(2), 129–138.
- Juniarti, & Sentosa, A. A. (2009). Pengaruh Good Corporate governance, Voluntary Disclosure terhadap Biaya Hutang (Costs of Debt). *Jurnal Akuntansi Dan Keuangan*, 11(2), 88–100.
- Kim, J. B., Liu, X., & Zheng, L. (2012). The impact of mandatory IFRS adoption on audit fees: Theory and evidence. *Accounting Review*, 87(6), 2061–2094.
- Kim, K. A., Kitsabunnarat-Chatjuthamard, P., & Nofsinger, J. R. (2007). Large shareholders, board independence, and minority shareholder rights: Evidence from Europe. *Journal of Corporate Finance*, 13(5), 859–880.
- Kusumastuti, S., Supatmi, & Sastra, P. (2014). Pengaruh Board Diversity Terhadap Nilai Perusahaan Dalam Perspektif Corporate governance. *Jurnal Akuntansi Dan Keuangan*, 9(2), 88–98.
- La Porta, R., Lopez-De-Silanes, F., & Shleifer, A. (1999). Corporate Ownership Around the World. *The Journal of Finance*, 54(2), 471–517.
- La Porta, R., Lopez-de-Silanes, F., Shleifer, A., & Vishny, R. (1999). Law and Finance. *Journal of Politican Economy*.

- Lawrence, A., Minutti-Meza, M., & Zhang, P. (2011). Can big 4 versus non-big 4 differences in audit-quality proxies be attributed to client characteristics? *Accounting Review*, 86(1), 259–286.
- Lee, C., & Park, M. S. (2013). Subjectivity in fair-value estimates, audit quality, and informativeness of other comprehensive income. *Advances in Accounting*, 29(2),
- Liana, L. (2009). Penggunaan MRA dengan SPSS untuk Menguji Pengaruh Variabel *Moderating* terhadap Hubungan antara Variabel Independen dan Variabel Dependen. *Jurnal Teknologi Informasi DINAMIK*, 14(2), 90–97.
- Lisa, O. (2012). Asimetri Informasi dan Manajemen Laba : Suatu Tinjauan Dalam Hubungan Keagenan. *Jurnal WIGA*, 2(1), 42–49.
- Loukil, L. (2007). The Impact of IFRS on the Amount of Audit Fees : The Case of the Large French Listed Companies. *University of Sfax*, 2005(1606), 41–69.
- Marlina, L., & Danica, C. (2009). Analisis pengaruh cash position, debt to equity ratio, dan return on *assets* terhadap dividen payout ratio. *Jurnal Manajemen Bisnis*, 2, 1–6.
- Maury, B., & Pajuste, A. (2005). Multiple large shareholders and firm value. *Journal of Banking and Finance*, 29(7), 1813–1834.
- Mitra, S., Hossain, M., & Deis, D. R. (2007). The empirical relationship between ownership characteristics and audit fees. *Review of Quantitative Finance and Accounting*, 28(3), 257–285.
- Nasarudin, M. I., & Surya, I. (2004). *Aspek Hukum Pasar Modal Indonesia*. Jakarta: Kencana Prenasa Media Group.
- Nuariyanti, N. K. I., & Erawati, N. M. A. (2014). Analisis Komparatif Kinerja Perusahaan Sebelum Dan Sesudah Konversi Ke IFRS. *E-Jurnal Akuntansi Universitas Udayana*, 6.2, 274–286.
- Prastiwi, A. (2009). Faktor-Faktor Yang Mempengaruhi Pergantian Auditor: Studi Empiris Perusahaan Publik Di Indonesia. *JDA Jurnal Dinamika Akuntansi*, 1(1), 62–75.
- Psak, N. 1. (1994). Aktiva Tetap dan Aktiva Lain-Lain, (16).
- Puspita, M. A. P. W., & Utama, I. M. K. (2016). Fee Audit Sebagai Pemoderasi Pengaruh Kualitas Audit Terhadap Integritas Laporan Keuangan. *E-Jurnal Akuntansi Universitas Udayana*, 16(3), 1829–1856.
- Putranto, Y. A. (2012). Pengaruh Moderasi Informasi Asimetri dan Group Cohesiveness terhadap Hubungan Partisipasi Penganggaran dengan Budgetary

- Slack. *Jurnal Economica*, 8(2), 116–125.
- Rahmah, N. A., & Sembiring, F. M. (2014). Suatu tinjauan teori keagenan:asimetri informasi dalam praktik manajemen laba. *Sneb*, 1–6.
- Scott, W. R. (2000). *Financial Accounting Theory* (Second edi). Canada: Prentice Hall.
- Setyosari, P. (2010). *Metode Penelitian Pendidikan dan Pengembangan* (Edisi 1). Jakarta: Kencana Prenada Media Group.
- Shleifer, A., & Vishny, R. W. (1997). A survey of Corporate governance. *The Journal of Finance*, LII, n. 2,(2), 737–783.
- Simunic, D. A. (1980). The Pricing of Audit Services: Theory and Evidence. *Journal of Accounting Research*, 18(1), 161.
- Sudarmadji, A. M. D. S. L. (2007). Pengaruh ukuran perusahaan, profitabilitas, leverage, dan tipe kepemilikan perusahaan terhadap luas. *Proceeding PESAT Gunadarma*, 2, 21–22.
- Sugiyono. (2013). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D*. Bandung: Alfabeta.
- Sukianasih, N. K., & Tenaya, A. I. (2016). Pengaruh Komposisi Dewan Komisaris , Karakteristik Komite Audit, Dan Manajemen Laba Terhadap Fee Audit. *E-Jurnal Akuntansi Universitas Udayana*, 15(3), 2161–2187.
- Suwardjono. (2008). *Teori Akuntansi Perencanaan Pelaporan Keuangan*. Yogyakarta: BPFE.
- Syafrri Harahap, S. (2008). *Analisa Kritis atas Laporan Keuangan*. Jakarta: PT. Raja Grafindo Persada.
- The American Accounting Association's Committee on Basic Auditing Concepts. (2001). *Auditing: Theory And Practice* (9th ed.).
- Tuanakotta, T. M. (2011). *Berpikir Kritis dalam Auditing*. Jakarta: Salemba Empat.
- Turnbull, S. (1997). Corporate governance: Its scope, concerns and theories. *Corporate governance: An International Review*, 5(4), 180–205.
- Ujiyantho, M. A., & Agus Pramuka, B. (2007). Mekanisme Corporate governance, Manajemen Laba Dan Kinerja Keuangan. *Simposium Nasional Akuntansi X*, (Juli), 1–26.
- Watts, R. (2006). What has the Invisible Hand Achieved? *Accounting and Business*

Research, 36(Special Issue), 51–61.

Wiryadi, A., & Sebrina, N. (2013). Pengaruh asimetri informasi, kualitas audit, dan struktur kepemilikan terhadap manajemen laba. *Jurnal Wahana Riset Akuntansi*, 1(2), 155–180.

Yao, D. F. (Troy), Percy, M., & Hu, F. (2015). Fair value accounting for non-current assets and audit fees: Evidence from Australian companies. *Journal of Contemporary Accounting & Economics*.

Yendrawati, R. (2007). Analisis hubungan antara profesionalisme auditor dengan pertimbangan tingkat materialitas dalam proses pengauditan laporan keuangan. *Jurnal Bisnis Dan Akuntansi*, 7(2), 16.

Zeckhauser, R., & Pound, J. (1990). Are large shareholders effective monitors? An investigation of share ownership and corporate performance. *Asymmetric Information, Corporate Finance and Investment*.

