

DAFTAR PUSTAKA

- Abdul Wahab, E. A., Mat Zain, M., & Abdul Rahman, R. (2015). Political connections: a threat to auditor independence? *Journal of Accounting in Emerging Economies*, 5(2), 222–246. <https://doi.org/10.1108/jace-03-2012-0013>.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and Assurance Service, Fifteenth Edition* (S. Saat, Ed.; Kelima belas). Pearson Education, Inc.
- Armadiyanti, P., & Iswati, S. (2019). Corporate Political Connection and Audit Quality. *Jurnal Akuntansi Dan Keuangan Indonesia*, 16(2), 122–140. <https://doi.org/10.21002/jaki.2019.07>.
- Asmara, G. C. (2019, March 28). *RSM sudah dipanggil kemenkeu terkait AISA Bakal Kena Sanksi*. CNBC Indonesia. <https://www.cnbcindonesia.com/market/20190329105210-17-63632/rsm-sudah-dipanggil-kemenkeu-terkait-aisa-bakal-kena-sanksi>.
- Asthana, S. C., & Boone, J. P. (2012). Abnormal audit fee and audit quality. *Auditing: A Journal of Practice & Theory*, 31(3), 1–22. <https://doi.org/10.2308/ajpt-10294>.
- Awaliyah, Y., & Sudarno. (2019). Pengaruh Fee Audit Abnormal Terhadap Kualitas Audit Dengan Adopsi Ifrs Sebagai Variabel Moderating. *Diponegoro Journal of Accounting*, 8(2), 1–8. <http://ejournal-s1.undip.ac.id/index.php/accounting>.

- Berikang, A., Kalangi, L., & Wokas, H. (2018). Pengaruh Ukuran Perusahaan Klien Dan Rotasi Audit Terhadap Kualitas Audit Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Tahun 2012-2015. *Going Concern: Jurnal Riset Akuntansi*, 13(04), 1–9. <https://doi.org/10.32400/gc.13.03.19934.2018>.
- Chaney, P. K., Faccio, M., & Parsley, D. (2011). The Quality of Accounting Information in Politically Connected Firms. *Journal of Accounting and Economics*, 51(1–2), 58–76. <https://doi.org/10.1016/j.jacceco.2010.07.003>.
- Choi, J., Kim, J., & ZANG, Y. (2010). Do Abnormally High Audit Fees Impair Audit Quality? *A Journal of Practice and Theory*, 29(2), 115–141.
- DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economic*, 3, 183–199. <https://doi.org/10.21608/ejchem.2010.1261>.
- Dwiandari, F. R., & Mardijuwono, A. W. (2020). Abnormal Audit Fee, Audit Tenure, and Audit Quality. *International Journal of Innovation, Creativity and Change*, 13(4), 2020. www.ijicc.net.
- Eshleman, J. D., & Guo, P. (2013). Abnormal Audit Fees and Audit Quality: The Importance of Considering Managerial Incentives in Tests of Earnings Management. *American Accounting Association*, 1–38.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (A. Tejukusumo, Ed.; 9th ed.). Badan Penerbit Universitas Diponegoro.

Hope, O.-K., Yue, H., & Zhong, Q. (2017). Do Politically Connected Directors Affect Accounting Quality? Evidence from China's Anti-Corruption Campaign (Rule 18). *SSRN Electronic Journal, Rule 18*. <https://doi.org/10.2139/ssrn.2899403>.

IAPI. (2018). *IAPI Nomor 4 Tahun 2018 tentang Panduan Indikator Kualitas Audit pada Kantor Akuntan Publik* (pp. 1–20).

IAPI. (2019). Kode Etik Profesi Akuntan Publik. In *Www.Iapi.Co.Id*. https://drive.google.com/file/d/1ELNjBe_rNpJ68Y6L0N3g-DLSKNVF-YT/view.

Panduan Go Public. Retrieved March 25, 2022, from <https://www.idx.co.id/>.

Indonesia, B. E. (2021). *Indeks Saham*. <https://www.idx.co.id/>. <https://www.idx.co.id/perusahaan-tercatat/laporan-keuangan-dan-tahunan/>.

Indonesia, I. A. P. (2013). *SA 200*. <http://spap.iapi.or.id/1/files/SA%20200/SA%20200.pdf>.

Indonesia, I. A. P. (2016). *Peraturan Pengurus Nomor 2 Tahun 2016 Tentang Penentuan Imbalan Jasa Audit Laporan Keuangan*. www.iapi.or.id.

Indonesia, K. P. R. (2017, November 24). *Industri Makanan dan Minuman Masih Jadi Andalan*. <https://kemenperin.go.id/>.

- Ishak, P. A. F., & Perdana, D. H. (2015). Pengaruh Rotasi Audit, Workload Dan Spesialisasi Terhadap Kualitas Audit Pada Perusahaan Manufaktur Yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2009-2013. *Jurnal Organisasi Dan Manajemen*, 11, 183–194.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 4, 305–360. <http://hupress.harvard.edu/catalog/JENTHF.html>.
- Jung, S. J., Kim, B. J., & Chung, J. R. (2016). The association between abnormal audit fees and audit quality after IFRS adoption Evidence from Korea. *International Journal of Accounting and Information Management*, 24(3), 252–271. <https://doi.org/10.1108/IJAIM-07-2015-0044>.
- Majidah, & Husnimubaroq, R. (2019). Auditor Switching: Agresivitas Pajak, Corporate Governance, Spesialisasi Industri Auditor, Koneksi Politik dan Karakteristik Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(1), 111–122. <https://doi.org/10.17509/jaset.v11i1.17421>.
- Octavia, M., Suryani, E., & Lestari, T. U. (2019). Pengaruh Time Budget Pressure Dan Ukuran Kantor Akuntan Publik Terhadap Kualitas Audit (Survei Pada Kantor Akuntan Publik Di Wilayah Bandung Periode 2019). *Jurnal AKSARA PUBLIC*, 3(2), 190–200. <http://www.aksarapublic.com/index.php/home/article/view/270/268>.

Panjaitan, C. M., & Chariri, A. (2014). Pengaruh Tenure, Ukuran Kantor Akuntan Publik dan Spesialisasi Auditor Terhadap Kualitas Audit. *Diponegoro Journal of Accounting*, 3(3), 1–12.
<https://ejournal3.undip.ac.id/index.php/accounting/article/view/6061>.

Pramaswaradana, I. N. G. I., & Astika, P. B. I. (2017). Pengaruh Audit Tenure, Audit Fee, Rotasi Auditor, Spesialisasi Auditor, Dan Umur Publikasi Pada Kualitas Audit. *E-Jurnal Akuntansi*, 19(1), 168–194.

Primasari, R., & Sudarno. (2013). Pengaruh Koneksi Politik Dan Corporate Governance Terhadap Audit Fee. *Diponegoro Journal of Accounting*, 2(0), 344–359.

Pusat Statistik, B. (2020). *Pendapatan Nasional Indonesia 2015-2019*.
www.freepik.com.

Pusat Statistik, B. (2021). *Pendapatan Nasional Indonesia 2016-2020*.

Putri, B. W. (2012). Penentuan Kualitas Audit Berdasarkan Ukuran Kantor Akuntan Publik dan Biaya Audit. *Jurnal Ilmiah Mahasiswa AKUNTANSI*, 1(4), 60–44.

Rachmi, R. A., & Majidah. (2017). *Pengaruh masa penugasan audit, dan ukuran kantor akuntan publik terhadap kualitas audit dengan pendekatan*. 1981, 1–15.

- Rahmina, L. Y., & Agoes, S. (2014). Influence of Auditor Independence, Audit Tenure, and Audit Fee on Audit Quality of Members of Capital Market Accountant Forum in Indonesia. *Procedia - Social and Behavioral Sciences*, 164(August), 324–331. <https://doi.org/10.1016/j.sbspro.2014.11.083>.
- Rinanda, N., Nurbaiti, A., & Si, M. (2018). The Effect of Audit Tenure, Fee Audit, Audit Firm Size, And Auditor Specialization on Audit Quality (Study on Manufacturing Company Various Industries Subsector on Indonesia Stock Exchange Year 2012-2016). *EProceedings of Management*, 5(2), 2108–2116.
- Salsabila, M. (2018). Pengaruh Rotasi KAP dan Fee Audit Terhadap Kualitas Audit Pada Perusahaan Sektor Keuangan yang Terdaftar di Bursa Efek Indonesia (BEI). *Jurnal Riset Akuntansi & Bisnis*, 18(1), 51–66.
- Sekaran, Umar and Bougie, R. (2016). Research Methods for Business A Skill-Building Approach. In R. Sekaran, Umar and Bougie (Ed.), *John Wiley & Sons* (7th ed., Vol. 7). John Wiley & Sons.
- Sekretariat Jenderal Kementerian Keuangan. (2017). Laporan Tahunan 2017 PPPK. In *Www.Kemenkeu.Go.Id*. <https://pppk.kemenkeu.go.id/in/post/daftar-kantor-akuntan-publik-aktif>.
- Setiawan, L., & Fitriany. (2011). Pengaruh Workload Dan Spesialisasi Auditor Terhadap Kualitas Audit Dengan Kualitas Komite Audit Sebagai Variabel Pemoderasi. *Jurnal Akuntansi Dan Keuangan Indonesia*, 8(1), 36–53. <https://doi.org/10.21002/jaki.2011.03>.

- Setyawati, D., & Apandi, R. N. N. (2019). Positive Abnormal Audit Fee dan Koneksi Politik Terhadap Kualitas Audit. *Jurnal ASET (Akuntansi Riset)*, 11(2), 271–278. <https://doi.org/10.17509/jaset.v11i2.20752>.
- Soenarso, S. A., & Mahadi, T. (2021, August 5). *Manipulasi laporan keuangan, dua eks bos Tiga Pilar (AISA) divonis 4 tahun penjara*. Kontan.Co.Id. <https://nasional.kontan.co.id/news/manipulasi-laporan-keuangan-dua-eks-bos-tiga-pilar-aisa-divonis-4-tahun-penjara>.
- Sofia, A., & Apandi, R. N. N. (2018). Analysis of Public Accounting Firm Services and Audit Quality with Structure Conduct Performance Approach in Indonesia Capital Market. *Jurnal Riset Akuntansi*, 1, 147–154. <http://jkm.stiewidyagamalumajang.ac.id/index.php/jra>.
- Stanley, J. D., Brandon, D. M., & McMillan, J. J. (2015). Does lowballing impair audit quality? Evidence from client accruals surrounding analyst forecasts. *Journal of Accounting and Public Policy*, 34(6), 625–645. <https://doi.org/10.1016/j.jaccpubpol.2015.05.007>.
- Suciana, M. F., & Setiawan, M. A. (2018). Pengaruh Rotasi Audit, Spesialisasi Industri KAP, dan Client Importance Terhadap Kualitas Audit (Studi dengan Pendekatan Earning Surprise Benchmark). *Jurnal WRA*, 6(1), 1159–1172.
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (Sugiyono, Ed.). ALFABETA, cv.

Venkataraman, R., Weber, J. P., & Willenborg, M. (2008). Litigation risk, audit quality, and audit fees: Evidence from initial public offerings. *American Accounting Association*, 83(5), 1315–1345. <https://doi.org/10.2308/accr.2008.83.5.1315>.

Wibowo, A., & Rossieta, H. (2009). Faktor-Faktor Determinasi Kualitas Audit – Suatu Studi Dengan Pendekatan Earnings Surprise Benchmark. *Jurnal Akuntansi*, 2, 34.

Yuniarti, R. (2011). Audit Firm Size, Audit Fee, And Audit Quality. *Journal Of Global Management*, 2(1), 84–97.