

DAFTAR PUSTAKA

- Bazerman, M. H., Morgan, K. P., & Loewenstein, G. F. (1997). The impossibility of auditor independence. *Sloan Management Review*, 38, 89-94.
- Becker, B. E., Huselid, M. A., Becker, B. E., & Huselid, M. A. (1998). High performance work systems and firm performance: A synthesis of research and managerial implications. In *Research in personnel and human resource management*.
- Brown, V. L., Gissel, J. L., & Gordon Neely, D. (2016). *Audit quality indicators: perceptions of junior-level auditors*. *Managerial Auditing Journal* (Vol. 31). Retrieved from <https://doi.org/10.1108/MAJ-01-2016-1300>
- Callen, J. L., Robb, S. W., & Segal, D. (2008). Revenue manipulation and restatements by loss firms. *Auditing: A Journal of Practice & Theory*, 27(2), 1-29.
- Christensen, B. E., Omer, T. C., Shelley, M. K., & Wong, P. A. (2019). Affiliated former partners on the audit committee: Influence on the auditor-client relationship and audit quality. *Auditing*, 38(3), 95–119. Retrieved from <https://doi.org/10.2308/ajpt-52288>
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of accounting and economics*, 58(2-3), 275-326.
- Ghozali, Imam. 2011. "Aplikasi Analisis Multivariate Dengan Program SPSS".
- Guan, Y., Su, L. N., Wu, D., & Yang, Z. (2016). Do school ties between auditors and client executives influence audit outcomes? *Journal of Accounting and Economics*, 61(2–3), 506–525. Retrieved from <https://doi.org/10.1016/j.jacceco.2015.09.003>
- Guidry, F., Leone, A. J., & Rock, S. (1999). Earnings-based bonus plans and earnings management by business-unit managers. *Journal of accounting and economics*, 26(1-3), 113-142.
- He, X., Pittman, J. A., Rui, O. M., & Wu, D. (2017). Do social ties between external auditors and audit committee members affect audit quality? *Accounting Review*. Retrieved from <https://doi.org/10.2308/accr-51696>
- Jones, T. M. (1991). Ethical decision making by individuals in organizations: An issue-contingent model. *Academy of management review*, 16(2), 366-395.
- Junaidi, J., Hartono, J., Suwardi, E., Miharjo, S., & Hartadi, B. (2016). Does auditor rotation increase auditor independence?. *Gadjah Mada International Journal of Business*, 18(3), 315-336.

- Kwon, S. Y., & Yi, H. S. (2018). Do social ties between CEOs and engagement audit partners affect audit quality and audit fees? *Auditing*, 37(2), 139–161. Retrieved from <https://doi.org/10.2308/ajpt-51875>
- Menon, K., & Williams, D. D. (2004). Former audit partners and abnormal accruals. *The Accounting Review*, 79(4), 1095-1118.
- Ojala, H., Niskanen, M., Collis, J., & Pajunen, K. (2014). Audit quality and decision-making in small companies. *Managerial Auditing Journal*.
- Qi, B., Yang, R., & Tian, G. (2017). Do social ties between individual auditors and client CEOs/CFOs matter to audit quality?*. *Asia-Pacific Journal of Accounting and Economics*, 24(3–4), 440–463. Retrieved from <https://doi.org/10.1080/16081625.2015.1135067>
- Riduwan, M. B. A. (2003). Dasar-dasar statistika. *Bandung: Alfabeta*.
- Sardo, F., & Serrasqueiro, Z. (2018). Intellectual capital, growth opportunities, and financial performance in European firms. *Journal of Intellectual Capital*.
Semarang: Badan Penerbit Universitas Diponegoro.
- Simanjuntak, P. (2008). *Pengaruh Time Budget Pressure Dan Resiko Kesalahan Terhadap Penurunan Kualitas Audit (Reduced Audit Quality)(Studi Empiris Pada Auditor Kap Di Jakarta)* (Doctoral dissertation, Program Sarjana Universitas Diponegoro).
- Tajfel, H. (8). Turner. JC (1986). The social identity theory of intergroup behavior. *Psychology of intergroup relations*, 7-24.
- Watkins, A., ... W. H.-J. of accounting, & 2004, undefined. (n.d.). Audit quality: A synthesis of theory and empirical evidence. *Search.Proquest.Com*. Retrieved 25 February 2020 from <http://search.proquest.com/openview/848c22290cbd79f08e07f1a6a491974d/1?pq-origsite=gscholar&cbl=31366>
- Lestari, E., & Murtanto, M. (2018). Pengaruh Efektivitas Dewan Komisaris dan Komite Audit, Struktur Kepemilikan, dan Kualitas Audit terhadap Manajemen Laba. *Media Riset Akuntansi, Auditing & Informasi*, 17(2), 97-116.