

DAFTAR PUSTAKA

- Al Haryono, Jusup. (2014). *Auditing (Pengauditan Berbasis ISA)*. STIE YKPN.
- Anshori, M., & Iswati, S. (2009). Metodologi penelitian kuantitatif. *Surabaya: Pusat Penerbitan dan Percetakan UNAIR*.
- Auyeung, B., Allison, C., Wheelwright, S., & Baron-cohen, S. (2012). Brief Report : Development of the Adolescent Empathy and Systemizing Quotients, 2225–2235. <https://doi.org/10.1007/s10803-012-1454-7>
- Bazerman, M. H., Morgan, K. P., & G.F. Lowenstein (1997). The Impossibility of Auditor Independence. In *MIT Sloan Management Review*.
- Breesch, D., & Branson, J. (2009). The Effects of Auditor Gender on Audit Quality. *IUP Journal of Accounting Research & Audit Practices*, 8(3/4), 78–107. Retrieved from <http://search.proquest.com/docview/888521555?accountid=26357>
- Chen, W.Y., Lu, J.M., Liu, L.Q., & Lin, W.Y., (2014). Gender Differences of Empathy. *Advances in Psychological Science*, 22(9). <https://doi.org/10.3724/SP.J.1042.2014.01423>
- Cohen, J., & College, B. (2010). Corporate Governance in the Post-Sarbanes-Oxley Era : Auditors ’ Experiences *, 27(3), 751–786. <https://doi.org/10.1111/j.1911-3846.2010.01026.x>
- Engelberg, J., Gao, P., & Parsons, C. A. (2012). Friends with money \$. *Journal of Financial Economics*, 103(1), 169–188. <https://doi.org/10.1016/j.jfineco.2011.08.003>
- Goldberg, A. E. (2010). Quantitative Research. In N. J. Salkind (Ed.), *Encyclopedia of Research Design* (pp. 1167–1171). <https://doi.org/10.4135/9781483371283.n319>
- Greck, D. (2014). No Title, 22(9), 1423–1434. <https://doi.org/10.3724/SP.J.1042.2014.01423>
- Guan, Y., Su, L. N., Wu, D., & Yang, Z. (2015). Do school ties between auditors and client executives influence audit outcomes? *Journal of Accounting and Economics*, 61(2–3), 506–525. <https://doi.org/10.1016/j.jacceco.2015.09.003>
- Halim, Abdul. 2015. Auditing (Dasar-dasar Audit Laporan Keuangan) Jilid 1. Edisi Kelima. Yogyakarta: UPP STIM YKPN.

- Hardies, K., Breesch, D., & Branson, J. (2010). The Female Audit Fee Premium, 32(0).
- Hardies, K., Breesch, D., & Branson, J. (n.d.). Do (Fe) Male Auditors Impair Audit Quality ? Evidence from Going-Concern Opinions, (December 2014), 37–41. <https://doi.org/10.1080/09638180.2014.921445>
- Hartono, Jogyianto. (2016). *Metodologi Penelitian Bisnis*. Yogyakarta: Fakultas Ekonomi dan Bisnis UGM.
- 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*, 92(5), 61–87. <https://doi.org/10.2308/accr-51696>
- Hwang, B., & Kim, S. (2012). social ties and earnings management.
- Institut Akuntan Publik Indonesia. (2012). *SA 570 Keberlangsungan Usaha*.
- Majid, J., & Kartini. (2014). Potret Hubungan Auditor-Klien: Sebuah Studi Interaksi Simbolik Di Kantor Akuntan Publik. *Jurnal Ilmiah Akuntansi*, II(1), 65–83.
- Nahartyo, E., & Intiyas, U. (2016). *Panduan Praktis Riset Eksperien*. Yogyakarta: Indeks.
- Nasution, D., & Östermark, R. (2012). The impact of social pressures, locus of control, and professional commitment on auditors' judgment: Indonesian evidence. *Asian Review of Accounting*, 20(2), 163–178. <https://doi.org/10.1108/13217341211242204>
- Nguyen, B. D. (2011). Does the Rolodex Matter ? Corporate Elite ' s Small World and the.
- Schmidt, B. (2015). Author ' s Accepted Manuscript. *Journal of Financial Economics*. <https://doi.org/10.1016/j.jfineco.2015.02.007>
- Suartana, I. W. (2007). UPAYA MENINGKATKAN KUALITAS PERTIMBANGAN AUDIT MELALUI SELF REVIEW: KASUS GOING CONCERN PERUSAHAAN. *Simposium Nasional Akuntansi 10*
- Sugiono. (2004). KONSEP, IDENTIFIKASI, ALAT ANALISIS DAN MASALAH PENGGUNAAN VARIABEL MODERATOR. *JURNAL STUDI MANAJEMEN & ORGANISASI*, 1, 61. Retrieved from <http://ejournal.undip.ac.id/index.php/smo>

Tabachnick, B. G., & Fidell, L. S. (2007). *Using multivariate statistics* (5th ed.).
Allyn & Bacon/Pearson Education.

Yang, S., Liu, Y., & Mai, Q. (2018). Is the quality of female auditors really better?
Evidence based on the Chinese A-share market. *China Journal of Accounting
Research*, 11(4), 325–350. <https://doi.org/10.1016/j.cjar.2018.07.004>

.