

DAFTAR PUSTAKA

- Adiwangsa, I., dkk. (2019). Pemilihan Auditor Spesialis Industri, Kepemilikan
- Adiwangsa, I., Regina, M., Hidayat, A. A., & Yuliati, R. (2019). Pemilihan Auditor Spesialis Industri, Kepemilikan Institusional dan Utang Perusahaan di Pasar Modal Indonesia. *Jurnal Dinamika Akuntansi dan Bisnis Vol, 6*(2), 197-212.
- Afriansyah, Z., & Siregar, S. V. (2007). Konsentrasi pasar audit di Indonesia (Analisis empiris di pasar modal Indonesia). *Simposium Nasional Akuntansi, 10*, 43-66.
- Anderson, M. C., Banker, R. D., & Janakiraman, S. N. (2003). Are selling, general, and administrative costs “sticky”? *Journal of Accounting Research, 41*(1), 47-63.
- Anshori, M., & Iswati, S. (2009). *Buku Ajar Metodologi Penelitian Quantitative*.
- Arens, A. A., Elder, R. J., Beasley, M., & Hogan, C. (2017). Auditing And Assurance Services, 16th Global Edition. *Michigan: Pearson*.
- Audoussert-Coulier, S., Jeny, A., & Jiang, L. (2016). The validity of auditor industry specialization measures. *Auditing: A Journal of Practice & Theory, 35*(1), 139-161.
- Bae, G. S., Choi, S. U., & Lee, J. E. (2019). Auditor industry specialization and audit pricing and effort. *Auditing: A Journal of Practice & Theory, 38*(1), 51-75.
- Balakrishnan, R., Labro, E., & Soderstrom, N. S. (2014). Cost structure and sticky costs. *Journal of management accounting research, 26*(2), 91-116.
- Balsam, S., Krishnan, J., & Yang, J. S. (2003). Auditor industry specialization and earnings quality. *Auditing: A Journal of Practice & Theory, 22*(2), 71-97.
- Baumol, W. J. (1986). Contestable markets: an uprising in the theory of industry structure. *Microtheory: applications and origins*, 40-54.
- Biswas, S. (2019). Do Audit Fees Adjust Quickly?—Evidence from India. *Global Business Review, 0972150919843382*.

- Bryan, D. B., & Mason, T. W. (2016). The influence of earnings management conducted through the use of accretive stock repurchases on audit fees. *Advances in accounting*, 34, 99-109.
- Cahan, S. F., Godfrey, J. M., Hamilton, J., & Jeter, D. C. (2008). Auditor specialization, auditor dominance, and audit fees: The role of investment opportunities. *The Accounting Review*, 83(6), 1393-1423.
- Casterella, J. R., Francis, J. R., Lewis, B. L., & Walker, P. L. (2004). Auditor industry specialization, client bargaining power, and audit pricing. *Auditing: A Journal of Practice & Theory*, 23(1), 123-140.
- Chang, H., Guo, Y., & Mo, P. L. L. (2019). Market competition, audit fee stickiness, and audit quality: Evidence from China. *Auditing: A Journal of Practice & Theory*, 38(2), 79-99.
- Chen, H., Xing, L., & Zhou, H. (2019). Product market competition and audit fees: evidence from an emerging market. *Asian Review of Accounting*.
- Chen, V. Y., Keung, E. C., & Lin, I.-M. (2019). Disclosure of fair value measurement in goodwill impairment test and audit fees. *Journal of Contemporary Accounting & Economics*, 15(3), 100160.
- Clarina, M., & Fitriany, F. (2020). The Impact of Audit Market Concentration on Audit Quality: Evidence from Indonesia. *Jurnal Pengurusan (UKM Journal of Management)*, 57.
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name reputations and industry specializations. *Journal of accounting and economics*, 20(3), 297-322.
- De Fuentes, C., & Sierra, E. (2015). Industry specialization and audit fees: a meta-analytic approach. *Academia Revista Latinoamericana de Administración*.
- De Villiers, C., Hay, D., & Zhang, Z. (2013). Audit fee stickiness. *Managerial Auditing Journal*, 29(1), 2-26.
- DeBoskey, D. G., & Jiang, W. (2012). Earnings management and auditor specialization in the post-sox era: An examination of the banking industry. *Journal of Banking & Finance*, 36(2), 613-623.
- Demsetz, H. (1973). Industry structure, market rivalry, and public policy. *The Journal of Law and Economics*, 16(1), 1-9.

- Ekonomi. (2019). KAP Besar masih akan Kuasai Pasar Audit. *Mediaindonesia*. Retrieved from <https://mediaindonesia.com/read/detail/213915-kap-besar-masih-akan-kuasai-pasar-audit>
- Eshleman, J. D. (2013). The effect of audit market concentration on audit pricing and audit quality: The role of the size of the audit market.
- Evans Jr, L., & Schwartz, J. (2014). The effect of concentration and regulation on audit fees: An application of panel data techniques. *Journal of Empirical Finance*, 27, 130-144.
- Farag, M., & Elias, R. (2011). Relative audit fees and client loyalty in the audit market. *Accounting Research Journal*, 24(1), 79-93.
- Fleming, D., Hee, K., & N. Romanus, R. (2014). Auditor industry specialization and audit fees surrounding Section 404 implementation. *Review of Accounting and Finance*, 13(4), 353-370.
- Ghozali, I. (2006). *Aplikasi Analisis Multivariate dengan Program SPSS* Semarang: Badan Penerbit Universitas Diponegoro.
- Gul, F. A. (2004). Hong Kong Auditing, Economic Theory & Practice. *City University of Hong Kong Press, latest edition. Beasley, Mark, Frank Buckless, Steven Glover and Douglas Prawitt, Auditing Cases: An Interactive Learning Approach, latest edition, Prentice Hall.*
- He, L. (2015). Auditor industry specialization, audit experience and accounting restatement. *International Business Management*, 9(7), 1686-1697.
- Huang, T.-C., Chang, H., & Chiou, J.-R. (2016). Audit market concentration, audit fees, and audit quality: Evidence from China. *Auditing: A Journal of Practice & Theory*, 35(2), 121-145.
- Kim, J. H. (2019). The Impact of Cost Stickiness on Audit Pricing. *Academy of Accounting and Financial Studies Journal*, 23(5), 1-11.
- Kurniawati, H., Van Cauwenberge, P., & Vander Bauwhede, H. (2020). Affiliation of local audit firms with Big4 auditors and capital structure: evidence from Indonesia. *Managerial Auditing Journal*.
- Pek, J., Wong, O., & Wong, A. (2018). How to address non-normality: A taxonomy of approaches, reviewed, and illustrated. *Frontiers in psychology*, 9, 2104.

- Rusmin, R., & Evans, J. (2017). Audit quality and audit report lag: case of Indonesian listed companies. *Asian Review of Accounting*.
- Salehi, M., Komeili, F., & Gah, A. D. (2019). The impact of financial crisis on audit quality and audit fee stickiness: evidence from Iran. *Journal of Financial Reporting and Accounting*.
- Santoso, S. (2019). *Menguasai SPSS versi 25*: Elex Media Komputindo.
- Simunic, D. A. (1980). The pricing of audit services: Theory and evidence. *Journal of Accounting Research*, 161-190.
- Wang, Y., & Chui, A. C. (2015). Product market competition and audit fees. *Auditing: A Journal of Practice & Theory*, 34(4), 139-156.
- Weiss, D. (2010). Cost behavior and analysts' earnings forecasts. *The Accounting Review*, 85(4), 1441-1471.
- Wulandari, M. W., & Suputra, I. D. G. D. (2018). Pengaruh Pergantian Manajemen dan Audit Fee pada Auditor Switching dengan Reputasi Auditor Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi*, 581-605.