

DAFTAR PUSTAKA

- Baber, W. R., Krishnan, J. and Zhang, Y. (2014). Investor perceptions of the earnings quality consequences of hiring an affiliated auditor. *Review of Accounting Studies*, 19(1), pp. 69–102. doi: 10.1007/s11142-013-9244-9.
- Bamber, E. M. and Iyer, V. M. (2007). Auditors' identification with their clients and its effect on auditors' objectivity. *Auditing*, 26(2), pp. 1–24. doi: 10.2308/aud.2007.26.2.1.
- Bauer, T. D. (2015). The effects of client identity strength and professional identity salience on auditor judgments. *Accounting Review*, 90(1), pp. 95–114. doi: 10.2308/accr-50863.
- Baumann, M. F. *et al.* (2020). The Time Dependence of Audit Firm Alumni Effects : Evidence from Audit Committees. *University of Hamburg*. pp. 1–43.
- Beasley, M. S., Carcello, J. V. and Hermanson, D. R. (2000). Should you offer a job to your external auditor?. *Journal of Corporate Accounting & Finance*, 11(4), pp. 35–42. doi: 10.1002/1097-0053(200005/06)11:4<35::aid-jcaf6>3.3.co;2-u.
- Bird, A. *et al.* (2015). That's What Friends are for: Audit Quality and Accounting Employee Affiliations with Audit Firms. *SSRN Electronic Journal*, pp. 0–42. doi: 10.2139/ssrn.2659700.
- Chi, W., Hughen, L. and Lin, C. (2012). Determinants of Audit Staff Turnover : Evidence from Taiwan. doi: 10.1111/j.1099-1123.2012.00459.x.
- Creswell, J. W. (2015). A concise introduction to mixed methods research. *Doc1.Bibliothek.Li*.
- Daromes, F. E. (2010). Keadilan Organisasional Dan Intensitas Turnover Auditor Pada Kantor Akuntan Publik Di Indonesia. *Jurnal Manajemen, Akuntansi & Sistem Informasi*, 6(2), pp. 187–202.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*. doi: 10.1016/0165-4101(81)90002-1.
- Dechow, P. M., Sloan, R. G. and Sweeney, A. P. (1995). *Detecting Earnings Management Author(s): Detecting Earnings Management, Source: The Accounting Review*.
- Dominic, A. and Michael A, H. (1999). Social identity and social cognition.

Blackwell Publishing.

- Finley, A. R. *et al.* (2019). Employee Movements from Audit Firms to Audit Clients. *Contemporary Accounting Research*, 36(4), pp. 1999–2034. doi: 10.1111/1911-3846.12494.
- Geiger, M. A., Lennox, C. S. and North, D. S. (2008). The hiring of accounting and finance officers from audit firms: How did the market react?. *Review of Accounting Studies*, 13(1), pp. 55–86. doi: 10.1007/s11142-007-9047-y.
- Geiger, M. A., North, D. S. and O’Connell, B. T. (2005). The auditor-to-client revolving door and earnings management. *Journal of Accounting, Auditing and Finance*, 20(1), pp. 1–26. doi: 10.1177/0148558X0502000101.
- Indjejikian, R. (2009). CFO Fiduciary Responsibilities and Annual Bonus Incentives. 47(4). doi: 10.1111/j.1475-679X.2009.00343.x.
- Kaplan, S. N. and Minton, B. A. (2012). How Has CEO Turnover Changed. *International Review of Finance*, 12(1), pp. 57–87. doi: 10.1111/j.1468-2443.2011.01135.x.
- King, R. R. (2002). An experimental investigation of self-serving biases in an auditing trust game: The effect of group affiliation. *Accounting Review*. doi: 10.2308/accr.2002.77.2.265.
- Lennox, C. (2005). Audit quality and executive officers’ affiliations with CPA firms. *Journal of Accounting and Economics*, 39(2), pp. 201–231. doi: 10.1016/j.jacceco.2003.12.002.
- Liu, J., Wang, Y. and Wu, L. (2011). The Effect of Guanxi on Audit Quality in China. *Journal of Business Ethics*, 103(4), pp. 621–638. doi: 10.1007/s10551-011-0884-z.
- Mcaleer, M. (2019). A Advances in Decision Sciences. 23(December).
- Meeks, M. D. (2015). Strategic Management and The Disparate Duties Of The CEO. 14(2), p. 2015.
- Menon, K. and Williams, D. D. (2004). Former audit partners and abnormal accruals. *Accounting Review*, 79(4), pp. 1095–1118. doi: 10.2308/accr.2004.79.4.1095.
- Menon, K. and Williams, D. D. (2008). Management turnover following auditor resignations. *Contemporary Accounting Research*, 25(2), pp. 567–604. doi: 10.1506/car.25.2.10.

- Myers, J. N., Myers, L. A. and Omer, T. C. (2003). Exploring the term of the auditor-client relationship and the quality of earn. *The Accounting Review*, 78(3), pp. 779–799. doi: 10.2308/accr.2003.78.3.779.
- Naiker, V. (2009). Former Audit Partners on the Control Deficiencies. 84(2), pp. 559–587.
- Qi, B., Yang, R. and 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), pp. 440–463. doi: 10.1080/16081625.2015.1135067.
- Sulistyo, H. (2017). Studi Turnover Auditor Kantor Akuntan Publik di Indonesia Berdasarkan Jenis Kelamin, Tingkat Pendidikan, Jabatan dan Kota. *Jurnal Ekonomi Manajemen dan AKuntansi*, (43), pp. 49–58.