

**DAFTAR PUSTAKA**

- Anderson, M. C., dkk. (2003). Are selling, general, and administrative costs “sticky”? *Journal of accounting research*, 41(1), 47-63.
- Asthana, S. C. dan Boone, J. P. (2012). Abnormal audit fee and audit quality. *Auditing: A Journal of Practice & Theory*, 31(3), 1-22.
- Balsam, S., dkk. (2003). Auditor industry specialization and earnings quality. *Auditing: A Journal of Practice & Theory*, 22(2), 71-97.
- Beattie, V., dkk. (2000). Behind the audit report: A descriptive study of discussions and negotiations between auditors and directors. *International journal of auditing*, 4(2), 177-202.
- Behn, B. K., dkk. (1997). The determinants of audit client satisfaction among clients of Big 6 firms. *Accounting horizons*, 11(1), 7.
- Biswas, S. (2019). Do Audit Fees Adjust Quickly?—Evidence from India. *Global Business Review*, 0972150919843382.
- Chang, H., dkk. (2019). Market competition, audit fee stickiness, and audit quality: Evidence from China. *Auditing: A Journal of Practice & Theory*, 38(2), 79-99.
- Chen, J., dkk. (2019). Does Fee Disclosure Type Matter? Evidence from Price Adjustment in the Audit Market of Taiwan. *Journal of International Accounting Research*, 18(3), 41-61.
- Choi, J., dkk. (2008). Audit pricing, legal liability regimes, and Big 4 premiums: Theory and cross-country evidence. *Contemporary Accounting Research*, 25(1), 55-99.
- Choi, J., dkk. (2010). Do abnormally high audit fees impair audit quality? *Auditing: A Journal of Practice & Theory*, 29(2), 115-140.
- Creswell, J. W. (2014). *A concise introduction to mixed methods research*: SAGE publications.
- Dao, M. dan Pham, T. (2014). Audit tenure, auditor specialization and audit report lag. *Managerial Auditing Journal*.
- De Villiers, C., dkk. (2014). Audit fee stickiness. *Managerial Auditing Journal*.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of accounting and economics*, 3(3), 183-199.

- Ettredge, M., dkk. (2014). Fee pressure and audit quality. *Accounting, Organizations and Society*, 39(4), 247-263.
- Francis, J. R. dan Krishnan, J. (1999). Accounting accruals and auditor reporting conservatism. *Contemporary Accounting Research*, 16(1), 135-165.
- Ghozali, I. (2013). Application of Multivariate analysis using the program of IBM SPSS 21: Badan penerbit Universitas Diponegoro, Semarang.
- Hag, C. J., dkk. (2010). Audit Office Size, Audit Quality, and Audit Pricing. *Auditing: A Journal of Practice & Theory*, 29(1), 73-97. doi:10.2308/aud.2010.29.1.73
- Hair, J. F., dkk. (2013). Multivariate data analysis: Pearson new international edition: Pearson Higher Ed.
- Hay, D. C., dkk. (2006). Audit fees: A meta-analysis of the effect of supply and demand attributes. *Contemporary Accounting Research*, 23(1), 141-191.
- IAPI. (2016). *PP No 2 Tahun 2016 tentang Penentuan Imbalan Jasa Audit Laporan Keuangan*. Jakarta: IAPI.
- Jackson, A. B., dkk. (2008). Mandatory audit firm rotation and audit quality. *Managerial Auditing Journal*.
- Johnson, V. E., dkk. (2002). Audit-firm tenure and the quality of financial reports. *Contemporary Accounting Research*, 19(4), 637-660.
- Jung, S.-J., dkk. (2016). The association between abnormal audit fees and audit quality after IFRS adoption. *International Journal of Accounting and Information Management*.
- Kealey, B. T., dkk. (2007). The association between audit-firm tenure and audit fees paid to successor auditors: Evidence from Arthur Andersen. *Auditing: A Journal of Practice & Theory*, 26(2), 95-116.
- Kurniasih, M. dan Rohman, A. (2014). Pengaruh Fee Audit, Audit Tenure, dan Rotasi Audit terhadap Kualitas Audit. *Diponegoro Journal of Accounting*, 3, 1-10.
- Lee, H. Y., dkk. (2009). Do lengthy auditor tenure and the provision of non-audit services by the external auditor reduce audit report lags? *International journal of auditing*, 13(2), 87-104.
- Michener, H. A., dkk. (1975). Factors affecting concession rate and threat usage in bilateral conflict. *Sociometry*, 62-80.

- Myers, J. N., dkk. (2003). Exploring the term of the auditor-client relationship and the quality of earnings: A case for mandatory auditor rotation? *The Accounting Review*, 78(3), 779-799.
- Nugroho, B. danFitriany, F. (2019). Impact of Abnormal Audit Fees on Audit Opinion and Quality in ASEAN Countries. *Pertanika Journal of Social Sciences & Humanities*, 27(2).
- OJK. (2016). *Surat Edaran Otoritas Jasa Keuangan Nomoe 30/SEOJK.04/2016 tentang Bentuk dan Isi Laporan Tahunan Emiten Atau Perusahaan Publik*. Jakarta: Otoritas Jasa Keuangan.
- Park, J. danKwak, S. (2007). Auditor changes and audit quality. *Study on Accounting, Taxation and Auditing*, 46, 191-226.
- Pruitt, D. G. danCarnevale, P. J. (1993). *Negotiation in social conflict*: Thomson Brooks/Cole Publishing Co.
- Salehi, M., dkk. (2017). The effect of audit fees pressure on audit quality during the sanctions in Iran. *International Journal of Law and Management*.
- Simunic, D. A. (1980). The pricing of audit services: Theory and evidence. *Journal of accounting research*, 161-190.
- Simunic, D. A. danStein, M. T. (1996). Impact of litigation risk on audit pricing: A review of the economics and the evidence. *Auditing*, 15, 119.
- Tanyi, P., dkk. (2010). Audit report lags after voluntary and involuntary auditor changes. *Accounting horizons*, 24(4), 671-688.
- Yuniarti, R. (2011). Audit Firm Size, Audit Fee, And Audit Quality. *Journal of Global Management*, 2.