

## DAFTAR PUSTAKA

- Albitar, Khaldoon, et.al. 2020. "Auditing in times of social distancing the effect of COVID-19 on auditing quality". *International Journal of Accounting & Information Management*.
- AlQadasi, A., & Abidin, S. (2018). The effectiveness of internal corporate governance and audit quality: The role of ownership concentration – Malaysian evidence. *Corporate Governance: The International Journal of Business in Society*, 18(2), 233–253.
- Al-Rassas, A. H., & Kamardin, H. (2016). Earnings quality and audit attributes in high concentrated ownership market. *Corporate Governance*, 16(2), 377–399.
- Al-Shetwi, M., Ramadili, S., Chowdury, T., & Sori, Z. (2011). Impact of internal audit function (IAF) on financial reporting quality (FRQ): Evidence from Saudi Arabia. *African Journal of Business Management*, 5(27), 11189–11198.
- Boynton, W., Johnson, R., & Kell, W. (2006). *Modern auditing: Assurance services and the integrity of financial reporting* (8th ed.). John Wiley & Sons. Inc.
- Bradshaw, M., Richardson, S., & Sloan, R. (2001). Do analysts and auditors use information in accruals? *Journal of Accounting Research*, 39(1), 45–73.
- Brown, L. D., & Pinello, A. (2007). To what extent does the financial reporting process curb earnings surprise games? *Journal of Accounting Research*, 25(5), 947–981.
- Cadbury. (1992). Cadbury report: The financial aspects of corporate governance. Tech report, HMG, London

- Davidson, R., & Neu, D. (1993). A note on association between audit firm size and audit quality. *Contemporary Accounting Research*, 9(2), 479–488.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183-199.
- Dechow, P., Sloan, R., & Sweeney, A. (1995). Detecting earning management. *The Accounting Review*, 70(2), 195–225.
- DeFond, M., & Zhang, J. (2014). A review of archival auditing research. *Journal of Accounting and Economics*, 58(2/3), 275–326.
- Dzikrullah, A., D., Harymawan, I. (2020). Internal Audit Functions and Audit Outcomes?: Evidence from Indonesia.
- Edvinsson, L., & Sullivan, P. (1996). Developing a model for managing intellectual capital. *European Management Journal*.
- Fan, J., & Wong, T. (2005). Do external auditors perform a corporate governance role in emerging markets? Evidence from East Asia. *Journal of Accounting Research*, 43(1), 35–72.
- Felix, Jr., W., Gramling, A., & Maletta, M. (2001). The contribution of internal audit as a determinant of external audit fees and factors influencing this contribution. *Journal of Accounting Research*, 39(3), 513–534.
- Han Steven , Nasih Mohammad , Harymawan Iman. (2020). Human resource disclosures as management strategy to enhance its competitive success.
- Harymawan, I., Putra, F. K. G., Ekasari, W. F., & Sucayahati, D. (2020). Are independent commissioners able to mitigate higher audit fees in politically connected firms? Evidence from Indonesia. *International Journal of Innovation, Creativity and Change*.

- Hay, D. A., Ragab, N. S., & Hegazy, W. (2019). The effect of human capital disclosures on the financial performance in the Lebanese commercial banks. *Academy of Accounting and Financial Studies Journal*.
- Hay, D., Knechel, W., & Ling, H. (2008). Evidence on the impact of internal control and corporate governance on audit fees. *International Journal of Auditing*, 12(1), 9–24.
- IAPI. (2017). Standart Audit 570 Tentang Kelangsungan Usaha.
- Institute of Internal Auditors (IIA). (2005). *International standards for the professional practice of internal auditing*.
- Jones, D. M. C. (1973). Accounting for human assets. *Management Decision*.
- Klein, A. (2002). Audit committee, board of director characteristics, and earnings management. *Journal of Accounting and Economics*, 33(3), 375–400.
- Lin, Z., & Liu, M. (2009). The impact of corporate governance on auditor choice: Evidence from China. *Journal of International Accounting, Auditing and Taxation*, 18(1), 44–59.
- Liu, L.-L., Xie, X., Chang, Y.-S., & Forgione, D. (2017). New clients, audit quality, and audit partner industry expertise: Evidence From Taiwan. *International Journal of Auditing*, 21(3), 288–303.
- Lin, L. S., Huang, I. C., Du, P. L., & Lin, T. F. (2012). Human capital disclosure and organizational performance: The moderating effects of knowledge intensity and organizational size. *Management Decision*.
- Moeller, R. (2009). *Brink's modern internal auditing: A common body of knowledge* (7ed). john wiley & sons inc.

- Moloi, T., & Adelowotan, M. (2018). The Perception of investment analysts on the decision-usefulness of Human Capital Disclosures: A South African context. *Academy of Accounting and Financial Studies Journal*.
- Morse, W. J. (1973). A Note on the Relationship between Human Assets and Human Capital. *The Accounting Review*, 48(3), 589-593.
- Prawitt, D., Smith, J., & Wood, D. (2009). Internal audit quality and earnings management. *The Accounting Review*, 84(4), 1255–1280.
- Stewart, J., & Kent, P. (2006). Relation between external audit fees, audit committee, characteristics and internal audit. *Accounting and Finance*, 46(3), 387–404.
- Thornton, D., & Moore, G. (1993). Auditor choice and audit fee determinant. *Journal of Business Finance and Accounting*, 20(3), 333–349.
- Zulaikah, S., Larasati, D. A., & Harymawan, I. (2019). Government ownership, human resources disclosure, and firm performance: Evidence from the banking industry in Indonesia. *International Journal of Innovation, Creativity and Change*.