

DAFTAR PUSTAKA

- Adams, R.B. and Ferreira, D. (2009), "Women in the boardroom and their impact on governance and performance", *Journal of Financial Economics*, Vol. 94, pp. 291-309.
- Adhikari, A., Derashid, C., & Zhang, H. (2006). Public Policy, Political Connections, and Effective Tax Rates: Longitudinal evidence from Malaysia. *Journal of Accounting and Public Policy*, Volume 25 (5), 574-595.
- Agoes, S. (2004). Auditing (Pemeriksaan Akuntan) Oleh Kantor Akuntan Publik (Edisi Tiga ed.). Jakarta: Fakultas Ekonomi Universitas Trisakti.
- Alvin A, A., Elder, R. J., & Beasley, M. S. (2012). Auditing and Assurance Services an Integrated Approach (14th ed.). New Jersey: Prentice-Hall.
- Anshori, M., & Iswati, S. (2009). Metodologi Penelitian Kuantitatif. Surabaya: Airlangga University Press.
- Ardianingsih, A. (2013). Hubungan Komite Audit dan Kompleksitas Usaha dengan Audit Fee. *Jurnal Ekonomi Dan Bisnis*, Volume 13 (2), 20-28.
- Ariningrum, I., & Diyanty, V. (2017). The Impact of Political Connections and the Effectiveness of Board of Commissioner and Audit Committees on Audit Fees. *Australasian Accounting, Business and Finance Journal*, Volume 11 (4), 53-70.
- Aswadi Abdul Wahab, E., Mat Zain, M., & James, K. (2011). Political connections, corporate governance and audit fees in Malaysia. *Managerial Auditing Journal*, Volume 26 (5), 393-418.
- Bosma, Judith.(2017).The Impact of the CEO Gender on the Level of the Audit Fee. University of Amsterdam
- Boynton, W. C., Johnson, R. N., & Kell, W. G. (2003). Modern Auditing. In (Edisi Tujuh ed.). Jakarta: Erlangga.
- Caneghem, T. V. (2010). Audit pricing and the Big4 fee premium: evidence from Belgium. *Managerial Auditing Journal*, Volume 25 (2), 122-139.
- Caplan, P. (1987). Cultural Construction of Sexuality. London: Tavistock publication.

- Chandra, M. O. (2016). Pengaruh good corporate governance, karakteristik perusahaan dan ukuran Kap terhadap fee audit eksternal. *Jurnal Akuntansi Bisnis*, Volume 13 (26), 174-194.
- Chen, Y., Eshleman, J. D., & Soileau, J. S. (2016). Board Gender Diversity And Internal Control Weaknesses. *Advances in Accounting*, Volume 33, 11-19.
- Claudia Aprilinda, A., Joy Elly, T., & Hizkia HD, T. (2017). Pengaruh Keberadaan Wanita Dalam Manajemen Puncak Dan Kepemilikan Manajerial Terhadap Kinerja Keuangan Perbankan (Studi Pada Bank Bumn Dan Bank Swasta Nasional Devisa Di Indonesia). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, Volume 5 (2), 821-828.
- D'yan, M. V. J. P., & Yaniartha, S. (2013). Pengaruh Tekanan Anggaran Waktu, Kompleksitas Tugas Dan Reputasi Auditor Terhadap Fee Audit Pada Kantor Akuntan Publik (Kap) Di Bali. *E-Jurnal Akuntansi*, ISSN:2302-8556, 132-146.
- El-Gammal, W. (2012). Determinants of audit fees: Evidence from Lebanon. *International Business Research*, Volume 5(11), 136.
- Faccio, M. (2006). Politically connected firms. *American economic review*, Volume 96 (1), 369-386.
- Faccio, M., Marchica, M.-T., & Mura, R. (2016). CEO gender, corporate risk-taking, and the efficiency of capital allocation. *Journal of Corporate Finance*, Volume 39, 193-209.
- Fan, J. P., Wong, T. J., & Zhang, T. (2007). Politically connected CEOs, Corporate Governance, and Post-IPO performance of China's newly partially privatized firms. *Journal of Financial Economics*, Volume 84 (2), 330-357.
- Fisman, R. (2001). Estimating the value of political connections. *American economic review*, Volume 91(4), 1095-1102.
- Ghosh, A. A., & Tang, C. Y. (2015). Assessing financial reporting quality of family firms: The auditors' perspective. *Journal of Accounting and Economics*, Volume 60 (1), 95-116.
- Ghozali, I. (2006). Analisis Multivariat Dengan Program SSPS (Edisi Empat ed.). Semarang: Badang Penerbit Universitas Diponegoro.

- Goodwin-Stewart, J., & Kent, P. (2006). The Use Of Internal Audit By Australian Companies. *Managerial Auditing Journal*, Volume 21 (1), 81-101.
- Goodwin-Stewart, J., & Kent, P. (2006). Relation between external audit fees, audit committee characteristics and internal audit. *Accounting & Finance*, Volume 46 (3), 387-404.
- Gul, F. A. (2006). Auditors' Response to Political Connections and Cronyism in Malaysia. *Journal of Accounting Research*, Volume 44(5), 931-963.
- Gul, F.A., Srinidhi, B. and Ng, A.C. (2011), "Does board gender diversity improve informativeness of stock prices?", *Journal of Accounting and Economics*, Vol. 51 No. 3, pp. 314-338.
- Habib, A., Muhammadi, A. H., & Jiang, H. (2017). Political connections and related party transactions: evidence from Indonesia. *The International Journal of Accounting*, Volume 52 (1), 45-63.
- Hapsari, E. D., & Laksito, H. (2013). Pengaruh Fungsi Audit Internal Terhadap Fee Auditor Eksternal. *Diponegoro Journal of Accounting*, Volume 2 (2), 748-757.
- Harjoto, M. A., Laksmana, I., & Lee, R. (2015). The impact of demographic characteristics of CEOs and directors on audit fees and audit delay. *Managerial Auditing Journal*, Volume 30 (8/9), 963-997.
- Huang, J. and Kisgen, D.J. (2012), "Gender and corporate finance: are male executives overconfident relative to female executives?", *Journal of Financial Economics*, Vol. 108 No. 3, pp. 822-839.
- Huang, T.-C., Huang, H.-W., & Lee, C.-C. (2014). Corporate Executive's Gender And Audit Fees. *Managerial Auditing Journal*, Volume 29 (6), 527-547.
- Immanuel, R., & Yuyetta, E. N. A. (2014). Analisis Faktor-Faktor Yang Mempengaruhi Penetapan Audit Fees (Studi Empirik Pada Perusahaan Manufaktur di BEI). *Diponegoro Journal of Accounting*, Volume 3 (3), 1-12.
- Indriantoro, N., & Supomo, B. (2002). Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen (Edisi Dua ed.). Yogyakarta: BPFE.

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm : Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, Volume 3 (4), 305-360.
- Kusumawati, A. (2007). Kepemimpinan dalam Perspektif Gender: Adakah Perbedaan?. *Profit (Jurnal Administrasi Bisnis)*, Volume 1 (1), 33-36.
- Lakhal, F., Aguir, A., Lakhal, N., & Malek, A. (2015). Do women on boards and in top management reduce earnings management? Evidence in France. *Journal of Applied Business Research*, Volume 31 (3), 1107.
- Leuz, C., & Oberholzer-Gee, F. (2006). Political relationships, global financing, and corporate transparency: Evidence from Indonesia. *Journal of Financial Economics*, Volume 81 (2), 411-439.
- Mulyadi. (2002). Auditing (Edisi Enam ed.). Jakarta: Salemba Empat.
- Moh Nazir. (2003). Metode Penelitian. Jakarta: Ghalia Indonesia
- Naser, K., & Nuseibeh, R. (2008). Determinants Of Audit Fees: Empirical Evidence From An Emerging Economy. *International Journal of Commerce and Management*, Volume 17 (3), 239-254.
- Oakley, Ann. (1972). Sex, Gender, and Society. New York: Yale University Press.
- Peni, E., & Vähämaa, S. (2010). Female executives and earnings management. *Managerial Finance*, Volume 36 (7), 629-645.
- Primasari, R., & Sudarno, S. (2013). Pengaruh Koneksi Politik Dan Corporate Governance Terhadap Fee Audit. *Diponegoro Journal of Accounting*, Volume 2 (2), 344-359.
- Putri, B. W. (2012). Penentuan Kualitas Audit Berdasarkan Ukuran Kantor Akuntan Publik dan Biaya Audit. *Jurnal Ilmiah Mahasiswa Akuntansi*, Volume 1 (4), 60-64.
- Saidin, S. Z. (2014). Does reliance on internal auditors' work reduced the external audit cost and external audit work?. *Procedia-Social and Behavioral Sciences*, 164, 641-646.

- Salsabila, A., & Prayudiawan, H. (2011). Pengaruh Akuntabilitas, Pengetahuan Audit dan Gender Terhadap Kualitas Hasil Kerja Auditor Internal (Studi Empiris Pada Inspektorat Wilayah Provinsi DKI Jakarta). *Jurnal Telaah dan Riset Akuntansi*, Volume 4 (2), 155-175.
- Singh, H., & Newby, R. (2010). Internal Audit and Audit Fees: further evidence. *Managerial Auditing Journal*, Volume 25 (4), 309-327.
- Sugiyono. (2013). Metode Penelitian Kuantitatif, Kualitatif dan R & D. Bandung: Alfabeta.
- Suharli, M., & Nurlaelah, N. (2008). Konsentrasi Auditor dan Penetapan Fee Audit: Investigasi Pada BUMN. *Jurnal Akuntansi dan Auditing Indonesia*, Volume 12 (2), 133-148.
- Sundari Sasongko, Sri. (2009). Konsep dan Teori Gender. Jakarta : BKKBN.
- Supomo, N. I. d. B. (2002). Metodelogi Penelitian Bisnis Untuk Akuntansi dan Manajemen (Edisi Dua ed.). Yogyakarta.
- Tuanakotta, T. M. (2013). Audit Berbasis ISA (International Standards on Auditing) Jakarta: Salemba Empat.
- Wenfeng, W., Wu, C., & Rui, O. M. (2012). Ownership and the value of political connections: Evidence from China. *European Financial Management*, Volume 18 (4), 695-729.
- Wibowo, R., & Rohman, A. (2013). Pengaruh Governance Structure dan Fungsi Internal Control terhadap Fee Audit Eksternal pada Perusahaan Publik di Indonesia. *Diponegoro Journal of Accounting*, Volume 2 (2), 1-13.
- Wicaksono, A. P. N. (2017). Koneksi Politik dan Aggresivitas Pajak: Fenomena di Indonesia. *Akuntabilitas: Jurnal Ilmu Akuntansi*, Volume 10 (1), 167-180.
- Widhiarso, Wahyu. (2011). Analisis Data Penelitian Dengan Variabel Kontrol, Tersedia dari: URL: <http://widhiarso.staff.ugm.ac.id/files/Analisis Data dengan Menggunakan Variabel Kontrol.pdf> diakses 6 September 2018.
- Wulandari, L. (2018). Pengaruh Political Connection Pada Dewan Komisaris Dan Dewan Direksi Terhadap Kinerja Perusahaan Sektor Pertambangan Yang

Terdaftar Di Bursa Efek Indonesia (BEI) Periode Tahun 2010-2014.
CALYPTRA, Volume 7 (1), 1196-1296.

Xiang, R., Qin, M., & Peterson, C. A. (2015). Gender diversity of audit committees and audit fees: Evidence from chinese listed companies. *Asian Journal of Finance and Accounting*, 7(2), 239-254.

Yasin, F. M., & Nelson, S. P. (2012). Audit Committee and Internal Audit: Implications on Audit Quality. *International Journal of Economics, Management and Accounting*, Volume 20 (2), 187.

Yulio, W. S. (2016). Pengaruh Konvergensi IFRS, Komite Audit, Dan Kompleksitas Perusahaan Terhadap Fee Audit. *Jurnal Akuntansi Bisnis*, Volume 15 (29), 77-92.

Zhang, T., Bin, S., & Zhang, H. (2010). Political connection, transparency and auditor choice: Evidence from family-owned firms in China. In *4th Symposium China Journal of Accounting Resources* (pp. 17-18).

<http://iramustika.wordpress.com/>. Diakses 22 April 2018

<http://www.mediaindonesia.com/>. Diakses 22 April 2018

<http://www.nasional.kontan.id/>. Diakses 07 September 2018

<http://www.detik.finance.com/>. Diakses 07 September 2018

<http://id.beritasatu.com/>. Diakses 07 September 2018

<http://www.tribunnews.com/>. Diakses 10 September 2018

<http://www.idx.co.id/>. Diakses 30 September 2018