

## DAFTAR PUSTAKA

- Abbott, L., Parker, S., Peters, G. and Raghunandan, K. (2003), “The association between audit committee characteristics and audit fees”, *Auditing: A Journal of Practice & Theory*, Vol. 22 No. 2, pp. 17-32
- Agoes, Sukrisno (2012), *Auditing ; Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*, Edisi Keempat Buku 1, Jakarta, Salemba Empat.
- Anderson, R.C., Mansi, S.A. and Reeb, D.M. (2004), “Board characteristics, accounting report integrity, and the cost of debt”, *Journal of Accounting and Economics*, Vol. 37 No. 3, pp. 315-342.
- Anshori, M., & Iswati, S. (2009). *Buku Ajar Metodologi Penelitian Kuantitatif* (1st ed.). Surabaya: Pusat Penerbitan dan Percetakan Unair (AUP).
- Ariningrum, I., & Diyanty, V. (2017). The Impact of Political Connections and the Effectiveness of Board of Commissioner and Audit Committees on Audit fees The Impact of Political Connections and the Effectiveness of Board of. *Australasian Accounting, Business and Finance Journal*, 11(4), 53–70. <https://doi.org/10.14453/aabfj.v11i4.5>
- Bank Indonesia. PENERAPAN PROGRAM ANTI PENCUCIAN UANG DAN PENCEGAHAN PENDANAAN TERORISME BAGI BANKPERKREDITAN RAKYAT DAN BANK PEMBIAYAAN RAKAYT SYARIAH (2010). Indonesia: [https://www.bi.go.id/id/peraturan/moneter/Pages/pbi\\_120310.aspx](https://www.bi.go.id/id/peraturan/moneter/Pages/pbi_120310.aspx).
- Bapepam, 2004. Keputusan Ketua Badan Pengawas Pasar Modal Nomor: Kep29/PM/2004 tanggal 24 September 2004 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Jakarta.
- Boediono, Gideon SB. (2005), “Kualitas laba: Studi pengaruh mekanisme corporate governance dan dampak manajemen laba dengan menggunakan analisis jalur” Simposium Nasional Akuntansi VII, Solo.
- Boo, Elfred and Divesh Sharma (2008), “Effect of regulatory oversight on the association between internal governance characteristics and audit fees” *Journal of Accounting and Finance*, No. 48, hal. 51 -71.
- Boubakri, N., Guedhami, O., Mishra, D., & Saffar, W. (2012). Political connections and the cost of equity capital. *Journal of Corporate Finance*, 18(3), 541–559. <https://doi.org/10.1016/j.jcorpfin.2012.02.005>
- Carcello, J.V. and Neal, T.L. (2000), “Audit committee composition and auditor reporting”, *The Accounting Review*, Vol. 75 No. 4, pp. 453-467.

- Chen, K. and Zhou, J. (2007), “Audit committee, board characteristics, and auditor switch decision by Andersen’s clients”, *Contemporary Accounting Research*, Vol. 24 No. 4, pp. 1085-1117.
- Faccio, M. (2006). Politically Connected Firms. *The American Economic Review*, 96(1), 369–386. Retrieved from [www.jstor.org/stable/30034371](http://www.jstor.org/stable/30034371)
- Gati, Kharisma (2015), “Pengaruh komite audit dan tipe kepemilikan perusahaan pada audit fees” Skripsi Akuntansi, Universitas Diponegoro.
- Gomez E.T. & Jomo K.S. 1997. *Malaysia’s Political Economy: Political, Patronage and Profits*. Cambridge: Cambridge University Press.
- Gul F.A. 2006. Auditors’ response to political connections and cronyism in Malaysia. *Journal of Accounting Research* 44(5): 931–963.
- Greene, W. H. (2012). *Econometric Analysis (7th ed.)*. Prentice Hall.
- Halazun, K. J., Najjar, M., Abdelmessih, R. M., Samstein, B., Griesemer, A. D., Guarrera, J. V., ... & Brown, R. S. (2017). Recurrence after liver transplantation for hepatocellular carcinoma. *Annals of surgery*, 265(3), 557-564.
- Hedberg, E. C., & Ayers, S. (2015). The power of a paired t-test with a covariate. *Social Science Research*, 50, 277–291.  
<https://doi.org/10.1016/j.ssresearch.2014.12.004>
- Hines, C.S., Masli, A., Mauldin, E.G. and Peters, G.F. (2015), “Board risk committees and audit pricing”, *Auditing: A Journal of Practice & Theory*, Vol. 34 No. 4, pp. 59-84.
- Immanuel, Raymond dan Yuyetta, Etna N.A (2014), “Analisis faktor – faktor yang berhubungan penetapan audit fees”, *Diponegoro Journal of Accounting*, Vol. 2 No. 3, hal. 1-12.
- Indrayanti, N. P. A. D., & Wirakusuma, M. G. (2017). Pengaruh Manajemen Laba Pada Return Saham Dengan Kualitas Audit dan Corporate Governance Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 20(3), 1762–1790.
- Irwin, D. A., & Kroszner, R. S. (1996, December). Log-rolling and economic interests in the passage of the Smoot-Hawley Tariff. In *Carnegie-Rochester Conference Series on Public Policy* (Vol. 45, pp. 173-200). North-Holland.
- Junaidi dan Jogiyanto Hartono. 2010. “Faktor Nonkeuangan pada Opini Going Concern”. *Simposium Nasional Akuntansi XIII*, Purwokerto.
- Jogiyanto.2000. *Teori Portofolio dan Analisis Investasi*.Edisi 2.BPFE-Yogyakarta.Yogyakarta.

- Jizi, M., & Nehme, R. (2018). Board monitoring and audit fees: the moderating role of CEO/chair dual roles. *Managerial Auditing Journal*, 33(2), 217-243.
- Karim, K., Robin, A. and Suh, S. (2015), "Board structure and audit committee monitoring effects of audit committee monitoring incentives and board entrenchment on audit fees", *Journal of Accounting, Auditing& Finance*, Vol. 31 No. 2, pp. 248-276.
- Kuangan, Pernyataaan Standar Akuntansi. "PSAK 1: Penyajian Laporan Keuangan." Jakarta: IAI (2009).
- Lind, D., Marchal, W., & Wathen, S. (2014). *Teknik-Teknik Statistika dalam Bisnis dan Ekonomi (15 buku 2)*. Salemba Empat
- Long, T., Dulewicz, V. and Gay, K. (2005), "The role of the non-executive director: findings of an empirical investigation into the differences between listed and unlisted UK boards", *Corporate Governance: An International Review*, Vol. 13 No. 5, pp. 667-679.
- Morris, R. D. (1987). Signalling, Agency Theory and Accounting Policy Choice. *Accounting and Business Research*, 18(69), 47–56. <https://doi.org/10.1080/00014788.1987.9729347>
- Muttakin, M. B., Monem, R. M., Khan, A., & Subramaniam, N. (2015). Family firms , firm performance and political connections : Evidence from Bangladesh. *Journal of Contemporary Accounting & Economics*. <https://doi.org/10.1016/j.jcae.2015.09.001>
- Okhmatovskiy, I. (2010). Performance implications of ties to the government and SOEs: A political embeddedness perspective. *Journal of management studies*, 47(6), 1020-1047.
- Otoritas Jasa Keuangan. (2014). *Peraturan Otoritas Jasa Keuangan Nomor 33/PJOK.04/2014 Tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik*. Jakarta
- Pemerintah Indonesia. (2007). *Undang - Undang No. 40 Tahun 2007 Tentang Perseroan Terbatas*. Sekretariat Negara. Jakarta.
- Ponnu, C. H., & Karthigeyan, R. M. (2010). Board independence and corporate performance: Evidence from Malaysia. *African Journal of Business Management*, 4(6), 858–868.
- Pratt, J., & Stice, J. D. (1994). The Effects of Client Characteristics on Auditor Litigation Risk Judgments, Required Audit Evidence, and Recommended Audit Fees. *The Accounting Review*, 69(4), 639–656. <https://doi.org/10.2307/248435>
- Rezaee, Z. (2007). *Corporate governance post-Sarbanes-Oxley: Regulations, requirements, and integrated processes*. John Wiley & Sons.
- Salehi, Karam. A, dkk (2016). *The Impact of Institutional Ownership on The*

- Relationship between Tax and Capital Structure. *Journal of Advances in Mathematical Finance & Applications*, 1(2) : 57-67.
- Simunic, D. A. (1980). The Pricing of Audit Services : Theory and Evidence. *Journal of Accounting Research*, 18(1), 161–190.
- Simunic, D. (1984), “Auditing, consulting and auditor independence”, *Journal of Accounting Research*, Vol. 22, hal. 679-702.
- Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.2307/1882010>
- Stanley, J. D. (2011). Is the audit fee disclosure a leading indicator of Clients’ Business Risk? *Auditing: A Journal of Practice & Theory*, 30(3), 157–179. <https://doi.org/10.2308/ajpt-10049>
- Sukmono, S. (2015). Effect Of The Board Of Commissioners Of Its Value Through Quality Of Financial Reporting. *International Journal of Scientific & Technology Research*, 4(4), 197–205
- Suryanto, Rudy, Audit Berbasis Resiko - Sesuai Dengan International Standards of Auditing, <http://bit.ly/2aBaELa/>, Diakses tanggal 30 Juli 2016 pk 12.00 WIB.
- Vasanth, K., Manjunath, T. G., & Raj, S. N. (2015). A Decision Based Unsymmetrical Truncated Modified Winsorized Mean Filter for the Removal of High Density Salt and Pepper Noise in Images and Videos. *Procedia Computer Science*, 54, 595–604. <https://doi.org/10.1016/j.procs.2015.06.069>
- Wahab, A, et al. (2011). Audit Fees in Malaysia: Does Corporate Governance Matter? *Asian Academy of Management of Accounting and Finance*, Vol.7 No.1 pp 1-27.
- Wahab, E. A. A., Zain, M. M., & James, K. (2011). Political connections , corporate governance and audit fees in Malaysia. *Managerial Auditing Journal*, 26(5), 393–418. <https://doi.org/10.1108/02686901111129562>
- 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*, 7(1), 1196-1296.
- You, J., & Du, G. (2012). Are Political Connections a Blessing or a Curse? Evidence from CEO Turnover in China. *Corporate Governance: An International Review*, 20(2), 179–194. <https://doi.org/10.1111/j.1467-8683.2011.00902.x>
- Zhou, H., Deng, Z., Xia, Y., & Fu, M. (2016). Neurocomputing A new sampling method in particle filter based on Pearson correlation coefficient. *Neurocomputing*, 216, 208–215. <https://doi.org/10.1016/j.neucom.2016.07.036>