

DAFTAR PUSTAKA

- Achmad, F. (2009). *Arsitektur Masjid*. PT Gramedia.
- Ahmed Atef Oussii, N. B. T. (2018). Audit committee effectiveness and financial reporting timeliness : The case of Tunisian listed companies. *African Journal and Management Studies*.
<https://doi.org/doi.org/10.1108/AJEMS-11-2016-0163>
- Aifuwa, H. O., & Embele, K. (2019). Board Characteristics and Financial Reporting Quality. *Journal of Accounting and Financial Management*, 5(1), 30–49.
- Aldhamari, R., Naimi, M., Nor, M., & Boudiab, M. (2020). *The impact of political connection and risk committee on corporate financial performance : evidence from financial firms in Malaysia*.
<https://doi.org/10.1108/CG-04-2020-0122>
- Alzeban, A. (2019). Influence of internal audit reporting line and implementing internal audit recommendations on financial reporting quality. *Meditari Accountancy Research*, 28(1), 26–50.
<https://doi.org/10.1108/MEDAR-12-2018-0409>
- Anthony, R., V. G. (2005). *Management Control System* (Kurniawan Tjakrawala dan Krista (Ed.); Jili d I d). Salemba Empat.
- BALA, H., AFZA AMRAN, N., & SHAARI, H. (2018). Audit Fees and Financial Reporting Quality: A Study of Listed Companies in Nigeria. *International Review of Management and Business Research*, 7(2), 483–490. [https://doi.org/10.30543/7-2\(2018\)-17](https://doi.org/10.30543/7-2(2018)-17)
- Bhattacharya, A. (2020). An empirical analysis of audit pricing and auditor selection : evidence from India. *Managerial Auditing Journal*, 35(1), 111–151. <https://doi.org/10.1108/MAJ-11-2018-2101>
- Bhuiyan, B. U., Cheema, M. A., & Man, Y. (2020). Risk committee , corporate risk-taking and firm value firm value. *Managerial Finance*. <https://doi.org/10.1108/MF-07-2019-0322>
- Bhuiyan, B. U., & Roudaki, J. (2020). Financial reporting quality , audit fees and risk committees. *Asian Review of Accounting*. <https://doi.org/10.1108/ARA-01-2019-0017>
- Chtourou, S. M., & Courteau, L. (2004). *Independence, and Activity on*. 23(2), 13-35.
- Damodar N. Gujarati. (2007). Dasar-Dasar Ekonometrika. Edisi Ketiga. In *Dasar-Dasar*

- Ekonometrika. Edisi Ketiga* (pp. 82–104).
- Djanegara, M. S., Sekolah, D., Ilmu, T., & Kesatuan, E. (2017). PENGARUH KUALITAS AUDIT TERHADAP KUALITAS LAPORAN. *Jurnal Akuntansi*, XXI(03), 461–483.
<https://doi.org/dx.doi.org/10.24912/ja.v21i3.252>
- Donal E. Kieso, Jerry J. Weygandt, and T. D. W. (2007). *Akuntansi Intermediate*.
- Eisenhardt, K. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14, 57–74.
- Elamer, A. A., & Benyazid, I. (2018). The Impact of Risk Committee on Financial Performance of UK Financial Institutions. *International Journal of Accounting and Finance*, March.
<https://doi.org/10.1504/IJAF.2018.10014470>
- Erfan Erfiansyah Ia Kurnia. (2018). PERANAN AUDITOR INTERNAL TERHADAP KUALITAS PELAPORAN KEUANGAN (SURVEI PADA BANK PERKREDITAN RAKYAT DI KOTA BANDUNG, KABUPATEN. BANDUNG, DAN KABUPATEN. BANDUNG BARAT). *Jurnal Ilmiah Manajemen Ekonomi dan Akuntansi*, 2(2), 144–160.
- Evlin Adelina Sinaga dan Sistya Rachmawati. (2018). Besaran fee audit pada perusahaan yang terdaftar di bursa efek indonesia. *Media Riset Akuntansi, Auditing Dan Informasi*, 18(1), 19–34.
<https://doi.org/10.1504/MRAUDIT.2018.10014470>
- Financial Accounting Standard Board (FASB). (2010). Conceptual framework for Financial Reporting. Chapter 3, Qualitative Characteristics of Useful Financial Information. In *Statement of Financial Accounting Concepts* (p. 8).
- Florou, A., & Morricone, S. (2019). Proactive Financial Reporting Enforcement : Audit Fees and Financial Reporting Quality Effects Proactive Financial Reporting Enforcement : Audit Fees and Financial Reporting Quality Effects. *The Accounting Review*, 95(March 2020), 167–197.
<https://doi.org/10.2308/accr-52497>
- Gammal, W, E. (2012). Determinants of Audit Fees: Evidence From Lebanon. *Journal International Business Research*, 5(11), 136–143.
- Hadi Setia Tunggal. (2013). Internal Audit and Corporate Governance. In *Internal Audit and Corporate Governance*.

- Hasan, I. (2012). Pokok-Pokok Materi Statistik I (Statistik Deskriptif). In *Pokok-Pokok Materi Statistik I (Statistik Deskriptif)*. Bumi Aksara.
- Hatrono, J. (2005). Analisis dan Desain Sistem informasi pendekatan Terstruktur Teori dan Praktek Aplikasi Bisnis. In *Analisis dan Desain Sistem informasi pendekatan Terstruktur Teori dan Praktek Aplikasi Bisnis*.
- Husein, U. (2011). Metode Penelitian Untuk Skripsi dan Tesis Bisnis Edisi 11. In *Metode Penelitian Untuk Skripsi dan Tesis Bisnis Edisi 11*. PT Raja Grafindo Persada.
- Ikaputri Indra, S. (2020). *Pengaruh Komite Pemantau Risiko, Komite Audit, dan Dewan Komisaris terhadap Manajemen Laba pada Perusahaan Perbankan yang terdaftar di Bursa Efek Indonesia tahun 2013-2017*.57-73.
- Imam Ghozali. (2007). Manajemen Risiko Perbankan: Pendekatan Kuantitatif Value at Risk (Var). In *Manajemen Risiko Perbankan: Pendekatan Kuantitatif Value at Risk (Var)*. Badan Penerbit Universitas Diponegoro.
- Imam Ghozali. (2011). Aplikasi Analisis Multivariate Dengan Program SPSS. In *Aplikasi Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Diponegoro.
- Imam Ghozali. (2013). Aplikasi Analisis Multivariat dengan Program IBM SPSS. In *Aplikasi Analisis Multivariat dengan Program IBM SPSS*. Penerbit Universitas Diponegoro.
- Indriantoro, Nur., dan Supomo, B. (2013). Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen. In *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. BPFE.
- Jensen, M., C., and W. M. (1976). Theory of The Firm: Managerial Behavior, Agency Cost and Ownership Structure. *Journal of Financial Economics*.
- K.R. Subramanyam dan John J.Wild. (2010). Analisis Laporan Keuangan, edisi 10, Buku 1. In *Analisis Laporan Keuangan, edisi 10, Buku 1*. Penerbit Salemba Empat.
- Kaawaase, T. K., & Nairuba, C. (2021). Corporate governance , internal audit quality and financial reporting quality of financial institutions. *Asian Journal of Accounting Research*.
<https://doi.org/10.1108/AJAR-11-2020-0117>
- Md Mamunur Rashid. (2020). Presence of professional accountant in the top management team and financial reporting quality. *Journal of Accounting and Organizational Change*, 16(2), 237–257.
<https://doi.org/10.1108/JAOC-12-2018-0135>

- Musallam, S. R. M. (2020). Effects of board characteristics , audit committee and risk management on corporate performance : evidence from Palestinian listed companies. *International Journal of Islamic and Middle Eastern Finance and Management.* <https://doi.org/10.1108/IMEFM-12-2017-0347>
- Nisfiannoor, M. (2009). Pendekatan Statistika Modern. In *Pendekatan Statistika Modern*. Salemba Huamanika.
- Pallisery. (2012). True and Fair Financial Reporting: A Tool Better Corporate Governance. *True and Fair Financial Reporting: A Tool Better Corporate Governance.*
- Peraturan Otoritas Jasa Keuangan. (2015). Peraturan Otoritas Jasa Keuangan Nomor 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka yang tercantum pada Pasal 1. In *Peraturan Otoritas Jasa Keuangan Nomor 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka yang tercantum pada Pasal 1.*
- Pratoomsuwan, T. (2017). Audit prices and Big 4 fee premiums: further evidence from Thailand. *Journal of Accounting in Emerging Economies*, 7(1), 2–15. <https://doi.org/10.1108/jaee-07-2014-0039>
- Prof. Dr. Sugiyono. (2018). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. In *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Rabih Nehme and Mohammad Jizi. (2018). The efficiency of corporate boards and firms ' audit fees : the case of the FTSE financial institutions. *Pacific Accounting Review*, 30(3), 297–317. <https://doi.org/10.1108/PAR-12-2016-0116>
- Restuningdiah, N. (2011) *Komisaris Independen, Komite Audit, Internal Audit, dan Risk Management Committee terhadap Manajemen Laba*. 15(3), 351-362.
- Rubin, A., & Segal, D. (2018). *Directors Skill and Financial Reporting Quality*. Idc, 1–51. <https://doi.org/dx.doi.org/10.1111/jbfa.12359>
- Said, W. N. A. and R. (2019). Audit and risk committee in financial crime prevention. *Journal of Financial Crime*. <https://doi.org/doi.org/10.1108/JFC-11-2017-0116>
- Setiyani, R. (2005). Faktor-Faktor Yang Membedakan Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Publik Dan Non Akuntan PublikNo Title. In *Faktor-Faktor Yang Membedakan Mahasiswa Akuntansi Dalam Memilih Profesi Sebagai Akuntan Publik Dan Non Akuntan*

- Publik. Program Pascasarjana Universitas Diponegoro.
- Sudjiman, P. (2006). Kamus Istilah Sastra. In *Kamus Istilah Sastra*. Universitas Indonesia.
- Sugiyono. (2015). Metode Penelitian Kombinasi (Mix Methods). In *Metode Penelitian Kombinasi (Mix Methods)*. Alfabeta.
- Sunyoto Danang. (2014). Sistem Informasi Manajemen Perspektif Organisasi, cetakan pertama. In *Sistem Informasi Manajemen Perspektif Organisasi, cetakan pertama*. Penerbit CAPS (Center of Academic Publishing Service).
- Umi Narimawati. (2008). Metodologi Penelitian Kualitatif dan Kuantitatif, Teori dan Aplikasi. In *Metodologi Penelitian Kualitatif dan Kuantitatif, Teori dan Aplikasi*. Agung Media.
- Undang-Undang Republik Indonesia. (2011). *Undang-Undang Republik Indonesia No.5 Tahun 2011 tentang Akuntan Publik dan Peraturan Menteri Keuangan Nomor 17/PMK.01/2008 tentang Jasa Akuntan Publik*.