

## DAFTAR PUSTAKA

- Akçay, A. Ö. (2020). Auditor Selection, Corporate Governance and Customer Firm Auditor Selection, Corporate Governance and Customer Firm Characteristics: a Study on Borsa Istanbul (Bist). *International Journal of Contemporary Economics and Administrative Sciences*, 10(2), 432–450.
- Alawaqleh, Q. A., & Almasria, N. A. (2021). The Effect of Board of Directors and CEO on Audit Quality: Evidence from Listed Manufacturing Firms in Jordan. *Journal of Asian Finance, Economics and Business*, 8(2), 243–253. <https://doi.org/10.13106/jafeb.2021.vol8.no2.0243>
- Awadallah, E. (2020). Measuring the Effectiveness of Selected Corporate Governance Practices and Their Implications for Audit Quality: Evidence from Qatar. *Afro-Asian Journal of Finance and Accounting*, 10(1), 24–47. <https://doi.org/10.1504/AAJFA.2020.104402>
- Bello, M. B., & Suleiman, M. A. J. M. (2021). Effect of Ownership Structure on Audit Quality of Listed Oil and Gas Companies in Nigeria. *ATBU Journal of Accounting and Finance*, 3(1), 240–251.
- Bhattacharya, A., & Banerjee, P. (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>
- Boshnak, H. A. (2021). The Impact of Audit Committee Characteristics on Audit Quality: Evidence From Saudi Arabia. *International Review of Management and Marketing*, 11(4), 1–12. <https://doi.org/10.32479/irmm.11437>
- Damaianti, I., & Hadianto, B. (2022). Institutional Proprietorship, Audit Committee Size, and the Reputable Auditor Selection: Evidence from Indonesia. *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(2), 405–411. <https://doi.org/10.47065/ekuitas.v4i2.2408>
- Febby, & Suhartono, S. (2020). Determinan Pemilihan Kantor Akuntan Publik (KAP). *Akuntansi Manajemen*, 9(2). <https://doi.org/10.46806/ja.v9i2.758>
- Gerged, A. M., Mahamat, B. B., & Elmghaamez, I. K. (2020). Did Corporate Governance Compliance have an Impact on Auditor Selection and Quality? Evidence from FTSE 350. *International Journal of Disclosure and Governance*, 17(2–3), 51–60. <https://doi.org/10.1057/s41310-020-00074-1>
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25* (9th ed.). Badan Penerbit Universitas Diponegoro.
- Guizani, M. (2022). Ownership Structure, Board Independence and Auditor Choice: Evidence from GCC Countries. *Journal of Accounting in Emerging Economies*, 12(1), 127–149. <https://doi.org/10.1108/JAEE-06-2020-0145>

- Gunawan, C. (2018). *Mahir Menguasai SPSS (Mudah Mengolah Data dengan IBM SPSS Statistic 25)* (1st ed.). Penerbit Deepublish.
- Hardirmaningrum, A., Pramono, H., Hariyanto, E., & Wibowo, H. (2021). Pengaruh Financial Leverage, Arus Kas Bebas, Profitabilitas dan Struktur Kepemilikan Institusional terhadap Manajemen Laba. *Ratio: Reviu Akuntansi Kontemporer Indonesia*, 2(1), 1–14. <https://doi.org/10.30595/ratio.v2i1.10368>
- Hassan, H., & Al, M. (2022). The Impact of Ownership Structure on External Audit Quality: A Comparative Study Between Egypt and Saudi Arabia. *Investment Management and Financial Innovations*, 19(2), 81–94. [https://doi.org/10.21511/imfi.19\(2\).2022.07](https://doi.org/10.21511/imfi.19(2).2022.07)
- Ibrahim, S. N. S., Mahyuddin, M., & Arshad, Y. (2021). How Recent Changes in Internal Corporate Governance Mechanisms and Financial Status were Related to Auditor Quality of Malaysian Listed Companies? *International Journal of Accounting, Finance and Business (IJAFB)*, 6(33), 80–90. <https://academicinspired.com/ijafb/article/view/313>
- Ikhlash, M., & Irsutami, I. (2020). Pengaruh Kepemilikan Institusional, Manajerial, Dan Komposisi Dewan Terhadap Pemilihan Auditor. *Journal of Applied Managerial Accounting*, 4(1), 21–26. <https://doi.org/10.30871/jama.v4i1.1888>
- Indarto, S. L. (2023). Pengaruh Karakteristik Perusahaan Dan Komite Audit dalam Pemilihan Kantor Akuntan Publik. *ARBITRASE: Journal of Economics and Accounting*, 4(2), 220–228. <https://doi.org/10.47065/arbitrase.v4i2.1048>
- Ivone, & Noorasyikin. (2020). Pengaruh Struktur Kepemilikan Terhadap Pemilihan Auditor pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Global Financial Accounting Journal*, 4(1). <https://doi.org/10.37253/gfa.v4i1.754>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.4159/9780674274051-006>
- Latuconsina, N. A. H., & Fitri, H. (2024). Faktor-Faktor Yang Mempengaruhi Kualitas Audit Yang Dimoderasi Oleh Auditor Switching (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017 – 2021). *Co-Value Jurnal Ekonomi Koperasi Dan Kewirausahaan*, 14(9), 1258–1273. <https://doi.org/10.59188/covalue.v14i9.4173>
- Mahfud, M., Indriani, M., & Indayani, I. (2020). What Determines the Selection of Public Accounting Firms? Case of Listed Mining Companies in Indonesia. *Journal of Accounting Research, Organization and Economics*, 3(1), 28–38. <https://doi.org/10.24815/jaroe.v3i1.15272>
- Majid, E. L. (2022). Pengaruh Profitabilitas, Ukuran Perusahaan, Kepemilikan Manajerial, Kompleksitas Operasi dan Leverage terhadap Ketepatan Waktu

- Penyampaian Laporan Keuangan. *Jurnal Ekonomi Dan Bisnis*, 9(2), 170–183. <https://doi.org/10.34308/eqien.v9i2.453>
- Michael, & Djajadikerta, H. (2021). Pengaruh Tingkat Keberlanjutan Serta Reputasi KAP terhadap Peringkat Kredit Perusahaan. *Jurnal Akuntansi Kontemporer*, 13(2), 96–108. <https://doi.org/10.33508/jako.v13i2.2759>
- Muhammed, H. M., Dogarawa, A. B., & Ahmed, I. (2020). Effect of Ownership Structure on Auditor Selection. *Journal of Management Sciences*, 18(5), 59–72.
- Nurhandika, A., & Manalu, V. G. (2020). Analisis Pengaruh Tata Kelola Perusahaan dan Ukuran Perusahaan terhadap Pemilihan Auditor Eksternal. *JRKA*, 7(2), 57–67. <https://doi.org/10.25134/jrka.v7i1.4449>
- Nursaman, D., & Ahmar, N. (2023). The Role of CEO Power and Foreign Ownership in the Selection of Public Accounting Firms and the Effectiveness of the Audit Committee as Moderators. *JFBA: Journal of Financial Behavioral Accounting*, 3(1), 41–54. <https://doi.org/10.33830/jfba.v3i1.5083.2023>
- Ogoun, S., & Perelayefa, O. G. (2020). Corporate Governance and Audit Quality in Nigeria. *American Journal of Industrial and Business Management*, 10(02), 250–261. <https://doi.org/10.4236/ajibm.2020.102016>
- Okerekeoti, C. U. (2022). Effect Of Managerial Ownership On Audit Quality Of Quoted Companies In Nigeria. *International Journal of Innovative Development and Policy Studies*, 10(2), 51–58.
- Prasetyo, G., Alawiyah, A., & Fatimah, S. (2021). Pengaruh Leverage dan Likuiditas Terhadap Kebijakan Deviden. *Perspektif: Jurnal Ekonomi & Manajemen Universitas Bina Sarana Informatika*, 19(2), 175–183. <https://doi.org/10.31294/jp.v17i2>
- Rahmawati, E., Nurlaela, S., & Samrotun, Y. C. (2021). Determinasi Profitabilitas, Leverage, Ukuran Perusahaan, Intensitas Modal dan Umur Perusahaan terhadap Tax Avoidance. *Ekonomis: Journal of Economics and Business*, 5(1), 158–167. <https://doi.org/10.33087/ekonomis.v5i1.206>
- Savitri, M., Widuri, R., & Mulyo, D. P. (2020). The Effect Of Managerial Ownership , Board Of Commissioners Size , Effectiveness Of The Audit Committee , Company Size And Profitability On The Selection Of Qualified External Auditors. *International Journal of Scientific & Technology Research*, 9(04), 3342–3348.
- Septanta, R. (2023). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Dan Kompensasi Rugi Fiskal Terhadap Penghindaran Pajak. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 6(1), 95–104. <https://doi.org/10.37481/sjr.v6i1.623>

- Soyemi, K. A. (2020). Internal Corporate Governance Practices and Choice of External Auditor in Nigeria: A Logistic Regression Analysis. *Binus Business Review*, 11(1), 9–16. <https://doi.org/10.21512/bbr.v11i1.5894>
- Spence, M. (1973). Job Market Signaling. *Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/https://doi.org/10.2307/1882010>
- Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif & R&D*.
- Susanto, A. (2021). Analisis Pengaruh Tata Kelola Perusahaan dan Karakteristik Perusahaan terhadap Pemilihan Auditor pada Perusahaan yang Terdaftar di Bursa Efek Indonesia. *Global Financial Accounting Journal*, 05(02), 59–76. <https://doi.org/10.37253/gfa.v5i2.6074>
- Syamsuddin. (2021). Pengaruh Ukuran Dewan Komisaris dan Leverage terhadap Pemilihan Auditor Eksternal. *Jurnal Ekonomi & Ekonomi Syariah*, 4(2), 1295–1304. <https://doi.org/10.36778/jesya.v4i2.504>
- Utami, Y. Z., & Taqwa, S. (2023). Pengaruh Leverage, Ukuran Perusahaan, Pertumbuhan Penjualan, Kepemilikan Manajerial dan Kepemilikan Institusional terhadap Financial Distress. *Jurnal Eksplorasi Akuntansi (JEA)*, 5(2), 539–552. <https://doi.org/10.24036/jea.v5i2.720>
- Wardani, I., Indriani, P., & Fransisca, S. (2021). Pengaruh Kepemilikan Asing, Komisaris Independen, Leverage Dan Komite Audit Terhadap Pemilihan Auditor Pada Perusahaan Sektor Industri Yang Terdaftar Di Bei. *Jurnal Akuntansi Dan Keuangan*, 26(2), 9–21. <https://doi.org/10.23960/jak.v26i2.293>
- Wardhani, W. kusuma, & Samrotun, Y. C. (2020). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Perusahaan dan Leverage terhadap Integritas Laporan Keuangan. *JIUBJ (Jurnal Ilmiah Universitas Batanghari Jambi)*, 20(2), 475–481. <https://doi.org/10.33087/jiubj.v20i2.948>
- Widani, N. A., & Bernawati, Y. (2020). Effectiveness of Corporate Governance and Audit Quality: The Role of Ownership Concentration as Moderation. *Etikonomi*, 19(1), 131–140. <https://doi.org/10.15408/etk.v19i1.14893>