

## BIBLIOGRAPHY

- Abdul, Halim. 2008. *Auditing (Dasar-dasar Audit Laporan Keuangan)*. Jilid 1. Edisi Keempat. Yogyakarta: UPP STIM YKPN.
- Abdul, Halim. 2015. *AUDITING (Dasar-Dasar Audit Laporan Keuangan)*. Edisi kelima. Yogyakarta: Sekolah Tinggi Ilmu Manajemen YKPN.
- Arens, Alvin A., et al., 2011. *Audit and Assurance Services Integrated Approach (Adaptation for Indonesia)*. Jakarta, Salemba 4.
- Arens, Alvin A., Randal J. Elder, Mark S. Beasley. (2004). *Auditing and Assurance Service: An Integrated Approach (9th ed.)*. Jakarta: PT Indeks Kelompok Gramedia.
- Arens, Alvin. A., dan James K. Loebbecke. 2003. *Auditing, Pendekatan Terpadu, Terjemahan Amir Abadi Jusuf, Salemba Empat, Jakarta*.
- 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*, 11(4), 53-70.
- Bambang Supomo., Nur., Indriantoro. "Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen". Edisi Pertama, Cetakan Ketiga, BFE. Yogyakarta. 2009.
- Boynton, William C. and Raymond N. Johnson. (2006). *Modern Auditing : Assurance Services and The Integrity of Financial Reporting (8th ed)*. United States of America: John Wiley & Sons Inc.
- Budiman, Alessandro. Pengaruh Etika, Independensi, Pengalaman, keahlian auditor, dan resiko audit terhadap ketepatan pemberian opini auditor (studi empiris pada Kantor Akuntan Publik di Malang).
- Callejon-Gil, M.A., Lagos-G., Alaminos, D., Serrano-S., R., J. (2020). Predicting Audit Opinion in Consolidated Financial Statements With Artificial Neural Networks.
- Chaney, P. K., Faccio, M., & Parsley, D. 2011. The quality of accounting information in politically connected firm. *Journal of accounting and economics*, 51(1-2), 58-76.
- Claessens, S., Djankov, S., Fan, J. P. H., & Lang, L. H. P. (2002). Disentangling the Incentive and Entrenchment Effects of Large Shareholdings. *The Journal of Finance*, 57(6), 2741–2771.

- Cole, G. (2002). *Management theory and practice*, Harper and Printers Limited, London.
- Dita, Justiana. "Pengaruh Etika, Independensi, Pengalaman dan Keahlian Auditor terhadap Opini Audit". Skripsi. Universitas Islam Negeri Syarif Hidayatullah Jakarta. 2010.
- Ghozali, I. (2013). *Analisis Multivariate dengan Program IBM SPSS 21*: Semarang: Universitas Diponegoro.
- Gil-Callejon, M. Angela., Lagos-Garcia F., Alaminos D., Serrano-Sancegez J R., (2020). Predicting Audit Opinion in Consolidated Financial Statement With Artificial Neural Networks. *Journal Mathematics*.
- Guedhami, O., Pittman, J. A., & Saffar, W. (2014). Auditor choice in politically connected firms. *Journal of Accounting Research*, 52(1), 107–162. <https://doi.org/10.1111/1475-679X.12032>.
- Gusman Fedo. (2016). Skripsi. Pengaruh Independensi, Kompetensi, Integritas dan Skeptisme Profesional Terhadap Ketepatan Pemberian Opini Audit (Studi Empiris Pada Kantor Akuntan Publik Yang Berada di Wilayah Tangerang dan Jakarta).
- Harymawan, I., Lam, B., Nasih, M., & Rumayya, R. (2019). Political Connections and Stock Price Crash Risk: Empirical Evidence from the Fall of Suharto. *International Journal of Financial Studies*. <https://doi.org/10.3390/ifjs/7030049>.
- Herawati, Arleen dan Yulius K. Susanto "Pengaruh Profesionalisme, Pengetahuan Mendeteksi Kekeliruan, dan Etika Profesi Terhadap Pertimbangan Tingkat Materialitas Akuntan Publik. *Jurnal Akuntansi dan Keuangan* Vol. 11, No. 1, Mei 2009, hal 1-20.
- Haw, I.-M., Hu, B., Hwang, L.-S., & Wu, W. (2004). Ultimate Ownership, Income Management, and Legal and Extra-Legal Institutions. *Journal of Accounting Research*, 42(2), 423–462.
- IAPI. Tujuan keseluruhan auditor independen pelaksanaan audit berdasarkan standar audit. <https://iapi.or.id/iapi/detail/362>. Diakses pada tanggal 2 November 2020, Pukul 1:45 WIB.
- Ikatan Akuntan Indonesia. "Standar Profesional Akuntan Publik". Salemba Empat, Jakarta. 2009.
- Ikatan Akuntansi Indonesia. 2001. *Standar Profesional Akuntan Publik per 1 January 2001*. Jakarta: Salemba Empat.

- Ikhsan, Arfan., Albra, Wahyudin., dkk. 2018. Metodologi Penelitian Bisnis: Untuk Skripsi, Thesis, & Disertasi. Madenatera Qualified publisher. Medan. Hal (124-125, 160, 191)
- Ikhsan, Arfan., Surbakti. K., Muamar. 2016. Auditing Pemeriksaan Akuntansi. Medan. Madenatera. Hal 71 & 86.
- Inilah 48 Calon Anggota DPR Terkena Kasus Korupsi. 16 September 2014. <http://wartakota.tribunnews.com/2014/09/16/inilah-48-calon-anggota-dpr-terkena-kasus-korupsi>. Diakses tanggal 3 Nov 2020.
- Innayah, N. M., Ahmad, A. Z., Pratama, C. B. (2018). Obiedience Pressure, Professional Ethics, Attitude of Skepticism and Independence Toward Audit Judgment. *Journal Of Accounting Science*. Vol 2;2.
- Klapper, L. F., & Love, I. (2004). Corporate governance , investor protection , and performance in emerging markets. *Journal of Corporate Finance*, 10, 703–728. [https://doi.org/10.1016/S0929-1199\(03\)00046-4](https://doi.org/10.1016/S0929-1199(03)00046-4).
- Kompasiana.com. Dampak pandemi covid-19 bagi seorang auditor. Diakses dari Pada tanggal 2 November 2020, pukul 11:43 WIB.
- Li, H., Meng, L., Wang, Q., & Zhou, L.-A. 2008. Financing and firm Performance : Evidence From Chinese Private Firms. *Journal Of Delopment Economics*, 87 (2). 283-299.
- Louwers, Ramsay, Sinason, Strawser, Thibodeau. 2015. Auditing & Assurance Service : 6th Edition. Mc Graw Hill Education : USA.
- Mayasari. Dian. 2011. skripsi. Pengaruh Profesionalisme, Independensi, Kompetensi, Etika Profesi, dan Pengetahuan auditor dalam mendeteksi kekeliruan terhadap ketepatan pemberian opini audit oleh auditor. Jakarta. hal 70-78.
- Mulyadi. (2002). Auditing 1 : Edisi Enam. Salemba Empat. Jakarta.
- Musa Kasimu Bushi. (2019). Profesionalism And Ethics Of Accounting in Financial Reporting: An Overview of Nigeria Scenario. *European Scientific Journal*. Vol.15;25. On Page 232.
- Nadya Fathona., Krisnha Kamil., (2019). The effect of independence, integrity, Professionalism, and Professional Skepticism on the Accuracy of giving audit opinion (The Case Of Audit Board the Republic of Indonesia). *Advances in Economics, Business and Management Research*, vol. 127.

- Nayuni Sri, (2017). Pengaruh Komitmen Profesi, Etika Profesi, Tekanan Anggaran, Tekanan Anggaran Waktu dan Independensi terhadap Kinerja Auditor Eksternal (Studi Empiris pada auditor yang bekerja di Kantor Akuntan Publik Pekanbaru).
- Nisa,Khoirin,Asrin.2017. Skripsi “pengaruh profesionalisme auditor, etika profesi, dan pengalaman audit terhadap pertimbangan tingkat materialitas dalam proses audit di KAP wilayah kota malang. Bag.kuesioner;120.
- Pratiwi Haniah St Andi.(2017). Skripsi. Pengaruh Independensi dan pengalaman auditor terhadap ketepatan pemberian opini audit melalui skeptisisme Profesional Auditor (Studi Empiris Pada Kantor Akuntan Publik di Makassar).
- R.Fisman.2001.Estimating the Value of Political Connections. The American Economic Review, 91(4), 1095-1102.
- R.K. Mazt and H.A. Sharaf. The philosophy of Auditing Ed.10.American Accounting Association.Florida.1980.
- Rajkumar, Andrew Sunil dan Swaroop, Vinaya.2007.Public Spending and Outcomes: Does Governance Matter.United States: Journal of Development Economics. 86 (96–111).
- Simangunsong, Advendi., Sari, Kartika, Elsi. 2008.Hukum dalam Ekonomi.Grasindo.Jakarta. Hal (43-45).
- Sucahyati, Diaranny., Eric, Fitri, Wulandari.,Putra, Gautama,F,W., Harymawan, Iman. (2020). Are Independence Comissioners Able To Mitigate Higher Audit Fees in Politically Connected Firm? Evidence From Indonesia. International Journal Of Innovation. Vol 11;8.
- Sugiyono. 2017. Metode Penelitian kuantitatif, kualitatif, dan R & D. Bandung : Alfabeta,CV.
- Sukrisno,Agus.(2004). Auditing (Pemeriksaan Akuntan) oleh Kantor Akuntan Publik. Vol 1. Hal, 75-92.
- Susanto,K, Yulius., Arlen, Herawaty. “Pengaruh Profesionalisme, Pengetahuan Mendeteksi Kekeliruan, dan Etika Profesi Terhadap Pertimbangan Tingkat Materialitas Akuntan Publik. Jurnal Akuntansi dan Keuangan Vol. 11, No.1, Mei 2009, hal.1-20.
- Winters, J. A. (2013). Oligarchy and Democracy in Indonesia. Indonesia, 96, 11–33. <https://doi.org/10.1353/ind.2013.0017>.

World Economic Forum. (2017). The Executive Opinion Survey: The Voice of the Business Community.

Yeterina, Andriana. (2016). Pengaruh Hubungan Politik, Ukuran Kap, dan Audit Tenure Terhadap Manajemen Laba Riil. *Jurnal Akuntansi dan Keuangan*. 18, (1). 28-29.

Zannah Miftahul. (2013). Skripsi. Pengaruh Pemeriksaan Interim, Lingkup Audit dan Independensi Terhadap Pertimbangan Opini Auditor ( studi empiris pada auditor BPK RI Perwakilan Provinsi Riau).

Zailia Yulfa. (2013). Skripsi. Pengaruh Etika, Profesionalisme dan Pengalaman Auditor Terhadap Ketepatan Pemberian Opini akuntan public. Jakarta.

