

DAFTAR PUSTAKA

- Anthony, R A, dan V Govindarajan. *Management Control Systems*. New York: McGraw Hill, 2010.
- Arens, A A, R J Elder, dan M S Beasley. *Auditing and assurance services: An integrated approach*. Upper Saddle River: Prentice Hall, 2010.
- Bovee, Matthew, Michael L. Ettredge, Rajendra P. Srivastava, dan Miklos A. Vasarhelyi. "Does the Year 2000 XBRL Taxonomy Accomodate Current Business Financial-Reporting Practice." *Journal of Information Systems*, 2002: 165-182.
- Chandra, Marcella Octavia. "Pengaruh Good Corporate Governance, Karakteristik Perusahaan dan Ukuran KAP Terhadap Fee Audit Eksternal." *Jurnal Akuntansi Bisnis*, 2015: 174-194.
- Chen, Yu Che. "A comparative study of e-government XBRL implementations: The potential of improving information transparency and efficiency." *Government Information Quarterly*, 2012: 553-563.
- Damodaran, Aswath. *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*. Hoboken: Wiley, 2012.
- Debreceeny, R, S Farewell, M Piechocki, C Felden, dan A Graning. "Does it add up? Early evidence on the data quality of XBRL filings to the SEC." *Journal of Accounting and Public Policy*, 2010: 296-306.
- Eko, Yasinta. *Pengaruh Karakteristik Dewan Komisaris, Karakteristik Komite Audit, dan Audit Internal Terhadap Fee Audit*. Tesis, Yogyakarta: Universitas Gadjah Mada, 2016.
- Firth, M. "An Analysis of Audit Fees and Their Determinants in New-Zealand." *Auditing: A Journal of Practice & Theory*, 1985: 23-27.
- Fleischer, Rouven, dan Max Goettsche. "Size effects and audit pricing: Evidence from Germany." *Journal of International Accounting, Auditing and Taxation*, 2012: 156-168.
- Ghozali, Imam. *Aplikasi Analisis Multivariate: Dengan Program IBM SPSS 25.9*. Semarang: Badan Penerbit - Undip, 2018.
- Gujarati, Damodar N. *Basic Econometrics*. New York: McGraw Hill, 2003.
- Hartono, Jogiyanto. *Metodologi Penelitian Bisnis: Salah kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE, 2013.
- Hill, G Christian. "Slouching Tiger, Hidden Dragon." *E-Company*, 2001: 52-62.
- Indonesia Stock Exchange. *Panduan IDX Taxonomy 2014*. Jakarta, Juni 2014.

- . “Pengenalan XBRL dan Implementasi XBRL di BEI.” 30 April 2014.
https://www.idx.co.id/media/2551/1-idx_xbri_presentation_2014_id.pdf.
- Jensen, Michael C, dan William H Meckling. “Theory of the firm: Managerial behavior, agency costs and ownership structure.” *Journal of Financial Economics*, 1976: 305-360.
- Khadaroo, I. “Corporate reporting on the internet: some implications for the audit profession.” *Managerial Auditing Journal*, 2005: 578-591.
- Khurana, I K, dan K K Raman. “Litigation risk and the financial reporting credibility of big 4 versus non-big 4 audits: evidence from Anglo-American countries.” *The Accounting Review*, 2004: 473-495.
- Krishnan, Gopal V. “Audit Quality and the Pricing of Discretionary Accruals.” *A Journal of Practice & Theory*, 2003: 109-126.
- Leventis, S, P Weetman, dan C Caramanis. “Agency cost and product market competition: the case of audit pricing in Greece.” *The British Accounting Review*, 2011: 112-119.
- Li, Y, J N Roge, L Rydl, dan J Hughes. “Achieving Sarbanes-Oxley compliance with XBRL-based ERP and continuous auditing.” *Issues in Information Systems*, 2007: 430-436.
- Lind, Marchal, dan Wathen. *Statistical Techniques in Business Economics*. New York: McGraw Hill, 2014.
- Liu, Siheng. “An Empirical Study: Auditors' Characteristics and Audit Fee.” *Open Journal of Accounting*, 2017: 52-70.
- Makni, Y F, S M Masmoudi, dan Nawar Boujelbene. “The Effect of Voluntary XBRL Adoption on Audit Fees: Evidence from Belgium.” *Journal of Accounting and Finance*, 2018: 98-116.
- Masdupi, Erni. “Analisis Dampak Struktur Kepemilikan pada Kebijakan Hutang dalam Mengontrol Konflik Keagenan.” *Jurnal Ekonomi dan Bisnis Indonesia*, 2005: 57-69.
- Mulyadi. *Auditing*. Jakarta: Salemba Empat, 2002.
- Nopprima, Eky. *Pengaruh Mekanisme Good Corporate Governance terhadap Fee Audit*. Tesis, Yogyakarta: Universitas Gadjah Mada, 2017.
- Nugrahani, Nadia Rizki. *Faktor-Faktor yang Mempengaruhi Penetapan Fee Audit Eksternal Pada Perusahaan yang Terdaftar di BEI*. Skripsi, 2013: Universitas Diponegoro, 2013.
- Oswari, Teddy, dan Andika Januariano. “Extensible Business Report Language (XBRL) Implementation of Financial Reporting Standard in Indonesian Banking Industry.” *International Journal of Economic Research*, 2017: 14.219-225.

- Rezaee, Z. *Corporate Governance and Ethics*. New Jersey: Josh Wiley & Sons, 2009.
- Romney, Marshall B, dan Paul J Steinbart. *Accounting Information Systems*. Upper Saddle River: Prentice Hall, 2017.
- Romney, Marshall B, dan Paul John Steinbart. *Accounting Information Systems*. Upper Saddle River: Prentice Hall, 2018.
- Saleh, Samsubar. *Statistik Deskriptif*. Yogyakarta: UPP AMP YKPN, 2004.
- Sekaran, Uma, dan Roger Bougie. *Research Methods for Business: A Skill-Building Approach*. New York: Wiley, 2016.
- Shan, Y.G, dan I. Troshani. "The effect of mandatory XBRL and IFRS adoption and audit fees: Evidence from the Shanghai Stock Exchange." *International Journal of Managerial Finance*, 2016: 109-135.
- Shan, Yuan George, dan Indrit Troshani. "Does XBRL Benefit Financial Statement Auditing?" *Journal of Computer Information Systems*, 2014: 11-21.
- Shan, Yuan George, Indrit Troshani, dan Grant Richardson. "An empirical comparison of the effect of XBRL on audit fees in the US and Japan." *Journal of Contemporary Accounting & Economics*, 2015: 89-103.
- Sibarani, Silvia Hanna Naomi. *Pengaruh Adopsi XBRL dan Asimetri Informasi Terhadap Cost of Equity Capital pada Perusahaan yang Terdaftar di Indeks Kompas 100 BEI Periode 2012-2017*. Skripsi, Yogyakarta: Universitas Gadjah Mada, 2019.
- Simunic, Dan A. "The Pricing of Audit Services: Theory and Evidence." *Journal of Accounting Research*, 1980: 161-190.
- Starr, M. "SEC Interview: Inside Information. Interactive Business Reporting." 2012. http://www.ibr-mag.com/upload/issue/2012/feb/ibr_FEB12_LowRes.
- Sujarweni, Wiratna. *SPSS Untuk Penelitian*. Yogyakarta: Pustaka Baru Press, 2015.
- Sulistiari, Endina, dan Sudarno. "Analisis Faktor-Faktor Pergantian Kantor Akuntan Publik (Studi Empiris Pada Perusahaan Manufaktur di Bursa Efek Indonesia Periode 2006-2010)." *Diponegoro Journal of Accounting*, 2012: 1-12.
- Suwardjono. *Teori Akuntansi: Perekayasaan Pelaporan Keuangan*. Yogyakarta: BPFE, 2005.
- Tangestani, Ehsan, Javad Ramezani, dan Ahmad Ahmadpour. "The Effect of XBRL on Audit Fee in Listed Companies in Tehran Stock Exchange."

International Journal of Humanities and Cultural Studies, 2016: 2048-2055.

- Troshani, I, dan S Rao. "Translation in XBRL standarization." *Information Technology & People*, 2010: 136-164.
- Tunjungsari, Aviva Lintang. *Pengaruh Adopsi XBRL Terhadap Cost of Debt pada Perusahaan yang Terdaftar di Indeks Kompas 100 BEI Periode 2012-2017*. Skripsi, Yogyakarta: Universitas Gadjah Mada, 2019.
- Wahidin, Abdul Rosyid Nur. *Pengaruh Konvergensi IFRS dalam Standar Akuntansi Keuangan Terhadap Biaya Audit (Studi pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2008-2015)*. Tesis, Yogyakarta: Universitas Gadjah Mada, 2019.
- Widarjono, Agus. *Ekonometrika: Pengantar dan Aplikasinya Disertai Panduan EViews*. Yogyakarta: UPP STIM YKPN, 2018.
- Wooldridge, Jeffrey M. *Introductory Econometrics: A Modern Approach*. Boston: Cengage Learning, 2016.
- Wu, L. "The Determinants of Audit Fee: Evidence from Chinese Stock Market's First-Time Disclosure of Audit Fee." *China Accounting Review*, 2003: 113-128.
- XBRL International. t.thn. <https://www.xbrl.org/the-standard/what/an-introduction-to-xbrl/> (diakses Februari 23, 2020).
- Xiao, J Z, H Yang, dan C W Chow. "The determinants and characteristics of voluntary internet-based disclosures by listed Chinese companies." *Journal of Accounting and Public Policy*, 2004: 191-225.
- Zhao, G, dan S Wang. "Earning Management, Affiliated Transaction and Auditor Characteristics." *Journal of Zhongnan University of Economics and Law*, 2008: 58-62.