

Daftar Pustaka

- Andra, I. N. (2012). *Faktor-Faktor yang Mempengaruhi Auditor Switching Setelah Ada Kewajiban Rotasi Audit di Indonesia*. Semarang: Universitas Diponegoro.
- Balsam, S., Krishnan, J., & Yang, J. (2003). Auditor Industry Specialization and Earnings Quality. *Auditing: A Journal of Practice & Theory*, 71-97.
- Barth, M. (1994). Fair Value Accounting: Evidence from Investment Securities. *The Accounting Review* 69 (1), 1-25.
- Beasley, M., Carcello, J., Hermanson, D., & Neal, T. (2009). The Audit Committee Oversight Process. *Contemporary Accounting Research*, 26(1), 65-122.
- Bell, T., & Griffin, J. (2012). Commentary on Auditing High-Uncertainty Fair Value Estimates. *Auditing: A Journal of Practice & Theory*, 31(1), 147-155.
- Benston, G. (2006). Fair-Value Accounting: A Cautionary Tale from Enron. *Journal of Accounting and Public Policy*, 25(4), 465-484.
- Benston, G. (2008). The Shortcomings of Fair-Value Accounting Described in SFAS 157. *Journal of Accounting And Public Policy*, 27(2), 101-114.
- Boritz, J., Robinson, L., Wong, C., & Kochetova-Kozloski, N. (2014). Auditors' and Specialists' Views About the Use of Specialists During an Audit. *SSRN Electronic Journal*.
- Bratten, B., Gaynor, L., McDaniel, L., Montague, N., & Sierra, G. (2013). The Audit of Fair Values and Other Estimates: The Effects of Underlying Environmental, Task, and Auditor-Specific Factors. *Auditing: A Journal of Practice & Theory*, 31, 147-155.
- Bucaro, A. (2019). Enhancing Auditors' Critical Thinking in Audits of Complex Estimates. *Accounting, Organizations And Society*, 73, 35-49.
- Cannon, N., & Bedard, J. (2017). Auditing Challenging Fair Value Measurements: Evidence from the Field. *The Accounting Review*, 92(4), 81-114.
- Carmichael, D. (2004). The PCAOB and the Social Responsibility of the Independent Auditor. *Accounting Horizons*, 18(2), 127-133.
- Carpentier, C., Labelle, R., Laurent, B., & Suret, J. (2008). Carpentier, C., Labelle, R., Does Fair Value Measurement Provide Satisfactory Evidence for Audit? The Case of High Tech Valuation. *SSRN Electronic Journal*.
- Chen, H., Hua, S., Liu, Z., & Zhang, M. (2019). Audit Fees, Perceived Audit Risk, and the Financial Crisis of 2008. *Asian Review Of Accounting*, 27(1), 97-111.



- Christensen, B., Glover, S., & Wood, D. (2012). Extreme Estimation Uncertainty in Fair Value Estimates: Implications for Audit Assurance. *Auditing: A Journal of Practice & Theory*, 31(1), 127-146.
- Cohen, J., Krishnamoorthy, G., & Wright, A. (2010). Cohen, J., KrishnamoorCorporate Governance in the Post-Sarbanes-Oxley Era: Auditors' Experiences. *Contemporary Accounting Research*, 27(3), 751-786.
- Cooper, D., & Schindler, P. (2014). *Business Research Methods*. Boston: McGraw-Hill/Irwin.
- Copeland, J. (2005). Ethics as an Imperative. *Accounting Horizons*, 19(1), 35-43. (2005). Ethics as an Imperative. *Accounting Horizons*, 19(1), 35-43.
- Creswell, J. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. Edisi Keempat*. Thousand Oaks: Sage.
- DeAngelo, L. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3(3), 183-199.
- DiMaggio, P., & Powell, W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147.
- Etikan, I., Musa, S.A., & Alkassim, R.S. (2016). Comparison of Convenience Sampling and Purposive Sampling. *American Journal of Theoretical and Applied Statistics* 5(1), 1-4.
- Gibbins, M., & Qu, S. (2005). Eliciting Experts' Context Knowledge with Theory-Based Experiential Questionnaires. *Behavioral Research in Accounting*, 17(1), 71-88.
- Gibbs, G.R. (2007). *Analyzing Qualitative Data. In U. Flick (Ed.). The Sage Qualitative Research Kit*. London: Sage.
- Glover, S., Taylor, M., & Wu, Y. (2017). Current Practices and Challenges in Auditing Fair Value Measurements and Complex Estimates: Implications for Auditing Standards and the Academy. *Auditing: A Journal of Practice & Theory*, 36(1), 63-84.
- Gold, A., Knechel, W., & Wallage, P. (2012). The Effect of the Strictness of Consultation Requirements on Fraud Consultation. *The Accounting Review*, 87(3), 925-949.
- Greenwood, R., & Suddaby, R. (2006). Institutional Entrepreneurship In Mature Fields: The Big Five Accounting Firms. *Academy of Management Journal*, 49(1), 27-48.
- Greenwood, R., Suddaby, R., & Hinings, C. (2002). Theorizing Change: The Role of Professional Associations in the Transformation of Institutionalized Fields.

- Academy of Management Journal*, 45(1), Greenwood, R., Suddaby, R., & Hinings, C. (2002). Theorizing Change: The Role of Professional Associat58-80.
- Griffith, E. E. (2016). Auditors, Specialists, and Professional Jurisdiction in Audits of Fair Values. *Working paper. University of Wisconsin - Madison*.
- Griffith, E., Hammersley, J., & Kadous, K. (2015). Audits of Complex Estimates as Verification of Management Numbers: How Institutional Pressures Shape Practice. *Contemporary Accounting Research*, 32(3), 833-863.
- Gudono, M., & Mardliyah A.A. (2000). The Effect of Task Uncertainty, Decentralization and Management Accounting Characteristics on Managers' Performance. *Journal of Indonesian Accounting Research*, 4.
- Hirst, D., & Koonce, L. (1996). Audit Analytical Procedures: A Field Investigation. *Contemporary Accounting Research*, 13(2), 457-486.
- Humphrey, C., Loft, A., & Woods, M. (2009). The Global Audit Profession and the International Financial Architecture: Understanding Regulatory Relationships at a Time of Financial Crisis. *Accounting, Organizations And Society*, 34(6-7), 810-825.
- IAPI. (n.d.). <https://iapi.or.id/Iapi/detail/672> [Diakses 13 Sep. 2019].
- Institut Akuntan Publik Indonesia. (2011). *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat.
- International Federation of Accountants. (2008). *Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures. International Standards on Auditing 540*. New York: IFAC.
- Johnstone, K., & Bedard, J. (2001). Engagement Planning, Bid Pricing, and Client Response in the Market for Initial Attest Engagements. *The Accounting Review*, 76(2), 199-220.
- Kang, Y., Trotman, A., & Trotman, K. (2015). The Effect of an Audit Judgment Rule on Audit Committee Members' Professional Skepticism: The Case of Accounting Estimates. *Accounting, Organizations And Society*, 46, 59-76.
- Koonce, L. (1992). Explanation and Counterexplanation During Audit Analytical Review. *The Accounting Review*, 67(1), 59-76.
- Kumarasiri, J., & Fisher, R. (2010). Auditors' Perceptions of Fair-Value Accounting: Developing Country Evidence. *International Journal of Auditing*, 15(1), 66-87.
- Landsman, W. (2007). Is Fair Value Accounting Information Relevant and Reliable? Evidence from Capital Market Research. *Accounting And Business Research*, 37(sup1), 19-30.



- Lavrakas, P. (2008). *Encyclopedia of Survey Research Methods*. Thousand Oaks, Calif.: SAGE Publications.
- Low, K.-Y. (2004). The Effects of Industry Specialization on Audit Risk Assessments and Audit-Planning Decisions. *The Accounting Review*, 201-219.
- Lundholm, R. (1999). Reporting on the Past: A New Approach to Improving Accounting Today. *Accounting Horizons* 13(4), 315-322.
- Malsch, B., & Gendron, Y. (2013). Re-Theorizing Change: Institutional Experimentation and the Struggle for Domination in the Field of Public Accounting. *Journal of Management Studies*, 50(5), 870-899.
- Malsch, B., & Salterio, S. (2016). "Doing Good Field Research": Assessing the Quality of Audit Field Research. *Auditing: A Journal of Practice & Theory*, 35(1).
- Martin, R., Rich, J., & Wilks, T. (2006). Auditing Fair Value Measurements: A Synthesis of Relevant Research. *Accounting Horizons*, 20(3), 287-303.
- Miles, M. & Huberman A. (1994). *Qualitative Data Analysis*. Thousand Oaks, Calif.: Sage.
- Mizruchi, M., & Fein, L. (1999). The Social Construction of Organizational Knowledge: A Study of the Uses of Coercive, Mimetic, and Normative Isomorphism. *Administrative Science Quarterly*, 44(4), 653.
- Mustofa. (2014). *Manajemen Modern Bisnis Kantor Publik*. Jakarta: Kompas.
- Nelson, M. & Tan, H. (2005). Judgment and Decision Making Research in Auditing: A Task, Person, and Interpersonal Interaction Perspective. *Auditing: A Journal of Practice & Theory*, 24(Supplement), 41-71.
- Owhoso, V. E., Messier, W., & Lynch, Jr., J. (2002). Error Detection by Industry-Specialized Teams during Sequential Audit Review. *Journal of Accounting Research*, 883-900.
- Pannese, D., & DelFavero, A. (2010). Fair Value Accounting: Affect On The Auditing Profession . *Journal Of Applied Business Research (JABR)*, 26(3).
- Pfeffer, J. (1981). *Power in Organizations*. Marshfield, MA: Pitman Publishing Inc.
- Power, M. (2010). Fair Value Accounting, Financial Economics and the Transformation of Reliability. *Accounting And Business Research*, 40(3), 197-210.
- Pusat Pembinaan Profesi Keuangan. (n.d.). *Diakses 10 Oktober 2019, dari <http://pppk.kemenkeu.go.id/in/post/daftar-kantor-akuntan-publik-aktif>*.



- Rankin, Michaela. & Rankin, Michaela. & Stanton, Patricia Anne. & McGowan, Susan (Susan C.). & Ferlauto, Kimberly. & Tilling, Matthew. (2012). *Contemporary Issues in Accounting*. Queensland: John Wiley & Sons Australia, Ltd.
- Scott, W. R. (2005). *Institutional Theory: Contributing to a Theoretical Research Program dalam Great Minds in Management: The Process of Theory Development*. New York: Oxford University Press.
- Sekaran, U. & Bougie R. (2016). *Research Methods for Business: A Skill-Building Approach. Edisi Ketujuh*. New York: Wiley.
- Smith-Lacroix, J., Durocher, S., & Gendron, Y. (2012). The Erosion of Jurisdiction: Auditing in a Market Value Accounting Regime. *Critical Perspectives on Accounting*, 23(1), 36-53.
- Sugiyono. (2014). *Memahami Penelitian Kualitatif*. Bandung: CV Alfabeta.
- Suwardjono. (2005). *Teori Akuntansi: Perekayasa Pelaporan Keuangan*. Yogyakarta: BPFÉ.
- Zeegers, M., & Barron, D. (2015). *Milestone Moments in Getting Your PhD in Qualitative Research*. Cambridge: Chandos Publishing.
- Zucker, L. G. (1987). Institutional Theories of Organizations. *Annual Review of Sociology*, 13, 443–64.