

DAFTAR PUSTAKA

- Adli, S. N., & Suryani, E. (2019). Pengaruh Leverage, Pergantian Manajemen, dan Audit Fee Terhadap Auditor Switching. *Jurnal ASET (Akuntansi Riset)*, 11(2), 288–300.
- Alves, S. (2023). The impact of managerial ownership on audit fees: Evidence from Portugal and Spain. *Cogent Economics & Finance*, 11(1). <https://doi.org/10.1080/23322039.2022.2163078>
- Anandya, Y. D., & Prasetyo, A. B. (2019). The Influence of Ownership Structure on Audit Fee. *Jurnal RAK (Riset Akuntansi Keuangan)*, 4(2).
- Ardianingsih, A., & Setiawan, D. (2022). Determinants Of Factors Affecting the Amount of Fees for Audit Services. *Quality - Access to Success*, 23(187). <https://doi.org/10.47750/QAS/23.187.33>
- Asri, P. R., & Muhammad, E. (2021). The Effect of The Existence of Internal Audit Function and Internal Audit Disclosure. *Journal of Auditing, Finance, and Forensic Accounting*, 9(1), 1–10.
- Bakhtiar, S., & Rokhayati, H. (2023). Corporate Governance, Profitabilitas, dan Nilai Perusahaan. *Owner*, 7(2), 1503–1513. <https://doi.org/10.33395/owner.v7i2.1492>
- Basuki, A. T., & Prawoto, N. (2016). Analisis Regresi dalam Penelitian Ekonomi dan Bisnis (Dilengkapi Aplikasi SPSS & EVIEWS). Rajagrafindo Persada.
- Bursa Efek Indonesia. (n.d.). Klasifikasi Sektor dan Subsektor.

CNBC Indonesia. (2022, June 22). Kasus Dugaan Korupsi di Anak Usaha PGN Naik ke Penyidikan.

Cunha Silva, A. S. V., Inácio, H. C., & Simões Vieira, E. F. (2020). Determinants of audit fees for Portugal and Spain. *Contaduría y Administración*, 65(4). <https://doi.org/10.22201/fca.24488410e.2020.2039>

Dewinta, B. A., & Mita, A. F. (2020). Analysis of the Effect of Earnings Management on Audit Service Fees in Five ASEAN-5 Countries. *Jurnal Dinamika Akuntansi*, 12(2), 114–126. <https://doi.org/10.15294/jda.v12i2.25252>

Dhatu, D., & Diana, P. (2020). Kualitas Internal Auditor dan Biaya Audit dalam Penentuan Kualitas Audit. *JURNAL AKUNTANSI KONTEMPORER (JAKO)*, 12(2), 77–89.

ESDM.go.id. (n.d.). -.

Farida, A. L., & Sugesti, P. F. (2023). Determinant of Earnings Management: Financial Distress, Tax Planning, Audit Quality, and Public Accountant Firm Size. *JASF Journal of Accounting and Strategic Finance*, 6(1), 1–15. <https://doi.org/10.33005/jasf.v6i1.386>

Fridaini, F., Anggraeni, P., & Sukarmanto, E. (2020). Audit Partner Rotation Meningkatkan Audit Fee ? *Kajian Akuntansi*, 21(1), 81–98.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.

Gymnastiar, M. A., & Nurbaiti, A. (2023). Pengaruh Kompleksitas Perusahaan, Leverage, & Kompensasi Terhadap Fee Audit Pada Perusahaan BUMN 2017-2021. *Owner: Riset & Jurnal Akuntansi*, 7(4).

Harber, M., Marx, B., & De Jager, P. (2020). The perceived financial effects of mandatory audit firm rotation. *Journal of International Financial Management & Accounting*, 31(2), 215–234. <https://doi.org/10.1111/jifm.12115>

Harianja, A., & Sinaga, J. T. G. (2022). The Effect of Audit Fee, Audit Delay, and Auditor Switching on Audit Quality. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 6(1), 23–31. <https://doi.org/10.36555/jasa.v6i1.1709>

Huri, S., & Syofyan, E. (2019). Pengaruh Jenis Industri, Ukuran Perusahaan, Kompleksitas Perusahaan dan Profitabilitas Klien terhadap Audit Fee (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2017). *Jurnal Eksplorasi Akuntansi*, 1(3), 1096–1110.

Ifada, L. M., Fuad, K., & Kartikasari, L. (2021). Managerial ownership and firm value: The role of corporate social responsibility. *Jurnal Akuntansi & Auditing Indonesia*, 25(2), 161–169. <https://doi.org/10.20885/jaai.vol25.iss2.art6>

Institut Akuntan Publik Indonesia. (n.d.). Peraturan Pengurus Nomor 2 Tahun 2016 tentang Penentuan Imbalan Jasa Audit Laporan Keuangan.

Kalsum, U., Fuadah, L. L., & Saftiri, R. H. (2021). Good corporate governance, ethnic CEO and audit fees for manufacturing companies listed on the Indonesia Stock Exchange (IDX). *Jurnal Akuntansi Dan Auditing Indonesia* , 25(1).

Kanakriyah, R. (2020). Model to determine main factors used to measure audit fees. *Academy of Accounting and Financial Studies Journal*, 24(2), 1–13.

Kementerian Energi Dan Sumber Daya Mineral Direktorat Jenderal Minyak Dan Gas Bumi. (n.d.). Sektor Energi Indonesia Masih Menarik Bagi Investor.

Krishnan, G. V., & Tanyi, P. (2020). Does Regulating Audit Pricing Enhance Audit Quality and the Timeliness of Audit Reporting? The Texas Experience. *Journal of Law, Finance, and Accounting*, 5(1), 1–64. <https://doi.org/10.1561/108.00000040>

Malaysian Institute of Accountants (MIA). (2010). Recommended Practice Guide 7 (Revised) a Guide to Charging for Professional Assurance Services.

Mansuri. (2016). Modul Praktikum Eviews Analisis Regresi Linier Berganda Menggunakan Eviews.

- Mardiatmoko, G. (2020). Pentingnya Uji Asumsi Klasik pada Analisis Regresi Linear Berganda. *BAREKENG: Jurnal Ilmu Matematika Dan Terapan*, 14(3), 333–342. <https://doi.org/10.30598/barekengvol14iss3pp333-342>
- Martinus, & Kurniawati. (2023). Dampak Internal Perusahaan dan Koneksi Politik terhadap Biaya Audit. *Jurnal Aplikasi Akuntansi*, 7(2), 278–297. <https://doi.org/10.29303/jaa.v7i2.201>
- Mohapatra, P., Dayanandan, A., Kuntluru, S., & A, A. (2021). Audit partner rotation, and its impact on audit quality: Evidence from India. *Cogent Economics & Finance*, 9(1). <https://doi.org/10.1080/23322039.2021.1938379>
- Novriansa, A., Nurullah, A., & Aryanto. (2023). Ownership Structure and Audit Fees in Indonesia. *JRAK: JURNAL RISET AKUNTANSI DAN KOMPUTERISASI AKUNTANSI*, 174–185.
- Nurbaiti, A., & Elisabet, C. (2023). The Integrity Of Financial Statements: Firm Size, Independent Commissioners, And Auditor Industry Specializations. *Jurnal Akuntansi*, 27(01), 1–18. <https://doi.org/10.24912/jm.v27i1.1086>
- Park, B. J. (2019). Audit Committees and Managerial Influence on Audit Quality: ‘Voluntary’ versus ‘Mandatory’ Approach to Corporate Governance. *Australian Accounting Review*, 29(1), 266–280. <https://doi.org/10.1111/auar.12263>

Peraturan Otoritas Jasa Keuangan. (n.d.). Peraturan Otoritas Jasa Keuangan Republik Indonesia Nomor 14 /POJK.04/2022 Tentang Penyampaian Laporan Keuangan Berkala Emiter atau Perusahaan Publik.

Peraturan Pemerintah. (n.d.). Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik.

Pertiwi, M. P. (2019). Pengaruh Ukuran Perusahaan, Reputasi Auditor, dan Audit Delay terhadap Audit Fee. *JASa (Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi)*, 3(2).

Roflin, E., Liberty, I. A., & Pariyana. (2021). Populasi, Sampel, Variabel dalam Penelitian Kedokteran (Moh. Nasurdin, Ed.). PT. Nasya Expanding Management.

Rustiarini, N. W., & Sudiartana, I. M. (2021). Board Political Connection and Tax Avoidance: Ownership Structure as A Moderating Variable. *Jurnal Dinamika Akuntansi Dan Bisnis*, 8(2), 128–144.

Sari, M., Wijayaningsih, P., & Raharja, N. (2023). Faktor Penentu Fee Audit Pada Perusahaan Manufaktur. *Jurnal Reviu Akuntansi Dan Keuangan*, 13(1), 185–201. <https://doi.org/10.22219/jrak.v13i1.21613>

SCAF. (n.d.). Statements of Financial Accounting Concept (SFAC).

- Sekaran, U., & Bougie, R. (2020). *Research Methods For Business. A Skill Building Approach* (8th ed.).
- Shan, Y. G., Troshani, I., & Tarca, A. (2019). Managerial ownership, audit firm size, and audit fees: Australian evidence. *Journal of International Accounting, Auditing and Taxation*, 35, 18–36. <https://doi.org/10.1016/j.intaccaudtax.2019.05.002>
- Sonbay, Y. Y. (2021). Kritik terhadap Pemberlakuan Teori Agensi dalam Pengelolaan Dana Desa di Suku Boti. *Ekuitas: Jurnal Ekonomi Dan Keuangan* .
- Sugiyono. (2022). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sugiyono. (2023). *Metode Penelitian Studi Kasus (Pendekatan Kuantitatif, Kualitatif & Kombinasi)* (R. Fadilah, Ed.). Alfabeta.
- Suryani, E., Winarningsih, S., Avianti, I., Sofia, P., & Dewi, N. (2023). Does Audit Firm Size and Audit Tenure Influence Fraudulent Financial Statements? In *AABFJ* (Vol. 17, Issue 2).
- Syafii, B. H., & Dewi, N. H. U. (2022). Are firm size, firm complexity, and managerial ownership able to affect audit fee?: The evidence in Philippines and Indonesia as emerging countries. *The Indonesian Accounting Review*, 12(2), 155. <https://doi.org/10.14414/tiar.v12i2.2560>

- Tat, R. N. E., & Murdiawati, D. (2020). Faktor-faktor Penentu Tarif Biaya Audit Eksternal (Audit Fee) pada Perusahaan Non-Keuangan. *JIA (Jurnal Ilmiah Akuntansi)*, 5(1), 177–195.
- Tjahjono, M., & Khairunissa, S. (2021). Opini Audit, Financial Distress, Pertumbuhan Perusahaan Klien Dan Pergantian Manajemen Terhadap Auditor Switching. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(2), 180–198. <https://doi.org/10.30656/jak.v8i2.2401>
- Undang-Undang. (n.d.-a). Undang-Undang Republik Indonesia Nomor 9 Tahun 2018 tentang Penerimaan Negara Bukan Pajak.
- Undang-Undang. (n.d.-b). Undang-Undang Republik Indonesia Nomor 30 Tahun 2007 tentang Energi.
- Wardhani, W. K., & Samrotun, Y. C. (2020). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Perusahaan dan Leverage terhadap Integritas Laporan Keuangan. *Jurnal Ilmiah Universitas Batanghari Jambi*, 20(2), 475. <https://doi.org/10.33087/jiubj.v20i2.948>
- Yusica, M., & Sulistyowati, W. A. (2020). Penentuan Audit Fee Ditinjau dari Kompleksitas Perusahaan, Internal Audiy dan Risiko Audit. *Jurnal Akademi Akuntansi*, 3(1), 69–79.
- Zubaidi, N., Cahyono, D., & Maharani, A. (2019). Pengaruh Kompetensi Sumber Daya Manusia dan Pemanfaatan Teknologi Informasi terhadap Kualitas

Laporan Keuangan. *International Journal of Social Science and Business*, 3(2), 68–76.