

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., Peters, G.F. and Raghunandan, K. 2003. The association between audit committee characteristics and audit fees, *Auditing: A Journal of Practice and Theory* 22, 17-32.
- Agoes, Sukrisno dan Estralita Trisnawati. 2008. *Praktikum Audit*. Jakarta: Salemba Empat.
- Arens, Alvin, A, Randal J Elder dan Mark, S Beasley. 2008. *Jasa Audit dan Asurance Pendekatan Terpadu Adaptasi Indonesia*. Jakarta: Salemba Empat
- Arikunto, Suharismi. 2006. *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta.
- Carcello, J.V., Hermanson, D.R., Neal, T.L. and Riley, R.A. 2002. Board Characteristics and Audit Fees, *Contemporary Accounting Research* 19, 365-384.
- Fama, E. F. and Jensen, M. 1983a. Separation of ownership and control. *Journal of Law and Economics* 26, 301-326.
- 1983b. Agency problems and residual claims. *Journal of Law and Economics* 26, 327-49.
- Hay, D.C., Knechel, W.R. and Norman Wong. 2006. Audit fees: A meta-analysis effect of supply and demand attributes. *Contemporary Accounting Research* 23 (Spring): 141-191.
- Jensen, M.C., and W.H. Meckling. 1976. Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics* (October): 305-360.
- Foster, Jeremy J., Emma Barkus and Chirstian Yavorsky. 2006. *Understanding and Using advanced statistics*, 1st ed. London: SAGE Publications Ltd.
- Goodwin, J., and Pamela Kent. 2006. The relationship between external audit fees, audit committee characteristics and internal audit. Queensland University.
- Daniri, M Achmad. 2005. *Konsep dan Penerapan Good Corporate Governance Dalam Konteks Indonesia*. Jakarta: Ray Indonesia.
- Messier, William F Jr., Steven M Glover dan Douglas F Prawitt. 2006. *Auditing &*

Assurance Services: A Systematic Approach, 4th ed. Jakarta: Salemba Empat.

Mulyadi. 2008. *Auditing*. Jakarta: Salemba Empat.

Simunic, D.A. 1980. The pricing of audit services: Theory and evidence. *Journal of Accounting Research* 18 (Spring): 161-190.

Spira, L.F., and Michael Page. 2003. Risk management: the reinvention of internal control and the changing role of internal audit. United Kingdom.

Sugiyono. 2010. *Metodologi Penelitian Bisnis*. Bandung: Alfabeta.

Surya, Indra dan Ivan Yustiavandana. 2006. *Penerapan Good Corporate Governance Mengesampingkan Hak-hak Istimewa Demi Kelangsungan Usaha*. Jakarta: Kencana