

DAFTAR PUSTAKA

- Abubakar, Rifa'i. Pengantar Metodologi Penelitian. Antasari Press. SUKA-Press UIN Sunan Kalijaga, 2021. [https://idr.uin-antasari.ac.id/10670/1/PENGANTAR METODOLOGI PENELITIAN.pdf](https://idr.uin-antasari.ac.id/10670/1/PENGANTAR_METODOLOGI_PENELITIAN.pdf).
- Adam Desvian Muhidin, and Desy Arigawati. "Pengaruh Kompetensi, Independensi, Fee Audit Dan Audit Tenure Terhadap Kualitas Audit." GEMILANG: Jurnal Manajemen Dan Akuntansi 3, no. 4 (2023): 01–16. <https://doi.org/10.56910/gemilang.v3i4.860>.
- Alir, Diagram. "Metodologi Penelitian." Metodologi Penelitian, 2014, 102.
- Alsmairat, Yazan Yaseen, Wan Sallha Yusoff, Muhammad Ahmar Ali, and Anas Najeeb Ghazalat. "The Effect Of Audit Tenure And Firm Size On Audit Quality: Evidence from Jordanian Auditors." International Journal of Business and Technopreneurship 9, no. 1 (2019): 15–24. DOI 10.4108/eai.22-7-2020.2307931.
- American Institute of Certified Public Accountants. "Statement on Auditing Standards No.126," 323–38, 2012. <https://doi.org/10.1002/9781119875031.ch24>.
- Anisa, Ertina Nur, and Yunita Christy. "Pengaruh Audit Fee, Opini Audit Going Concern, Ukuran Perusahaan, Pergantian Manajemen Dan Kepemilikan Publik Terhadap Auditor Switching." Perspektif Akuntansi 2, no. 3 (2020): 311–20. <https://doi.org/10.24246/persi.v2i3.p311-320>.
- Aprianti, Siska, and Sri Hartaty. "Pengaruh Ukuran KAP, Ukuran Perusahaan Klien, DanTingkat Pertumbuhan Perusahaan Klien, Terhadap Auditor Switching." Jurnal Akuntansi Politeknik Sekayu (ACSY) 4, no. 1 (2016): 45–56.
- Basuki, M. A, and N Prawoto. "Analisis Data (Aplikasi Denga EViews 9)," no. September (2018).
- Chung, Heesun, Catherine Heyjung Sonu, Yoonseok Zang, and Jong-Hag Choi. "Opinion Shopping to Avoid a Going Concern Audit Opinion and Subsequent Audit Quality." AUDITING: A Journal of Practice & Theory 38, no. 2 (2019): 101–23. <https://doi.org/10.2308/ajpt-52154>.
- Darmayanti, Novi, Laely Aghe Africa, and Titik Mildawati. "The Effect of Audit Opinion, Financial Distress, Audit Delay, Change of Management on Auditor Switching." International Journal of Economics and Finance Studies 13, no. 1 (2021): 173–93. <https://doi.org/10.34109/ijefs.202112230>.
- Deliana, Deliana, Abdul Rahman, and Lifian Monica. "Faktor-Faktor

- Yang Mempengaruhi Auditor Switching.” *Reviu Akuntansi Dan Bisnis Indonesia* 5, no. 1 (2021): 1–12. <https://doi.org/10.18196/rabin.v5i1.11136>.
- Dewi, Rizqi Tiwi Kusuma, Sri Rahayu, and Muhammad Ridwan. “Effects of Audit Fee, Audit Delay, Financial Distress, Audit Opinion and Audit Tenure on Auditor Switching.” *Journal of Business Management and Economic Development* 1, no. 02 (2023): 182–96. <https://doi.org/10.59653/jbmed.v1i02.87>.
- Efendi, Effan, and Ridho Dani Ulhaq. *Pengaruh Audit Tenur, Reputasi Auditor, Ukuran Perusahaan Dan Komite Audit*. Indramayu: Penerbit Adab, 2021.
- Elizabeth, Mourent, and Sekar Mayangsari. “Pengaruh Pergantian Manajemen, Ukuran Kap, Audit Delay Terhadap Auditor Switching.” *Jurnal Ekonomi Trisakti* 2, no. 2 (2022): 1653–64. <https://doi.org/10.25105/jet.v2i2.14754>.
- Endiana, I Dewa Made, and Ni Nyoman Ayu Suryandari. “Opini Going Concern: Ditinjau Dari Agensi Teori Dan Pemicunya.” *EKUITAS (Jurnal Ekonomi Dan Keuangan)* 5, no. 2 (2021): 224–42. <https://doi.org/10.24034/j25485024.y2021.v5.i2.4490>.
- Fakri, Ihsanul, and Salma Taqwa. “PENGARUH KARAKTERISTIK KOMITE AUDIT TERHADAP AUDIT REPORT LAG (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017).” *Jurnal Eksplorasi Akuntansi* 1, no. 3 (2019): 995–1012. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/9>.
- Fauziyah, Wanda, Jullie J. Sondakh, and I Gede Suwetja. “Pengaruh Financial Distress, Ukuran Perusahaan, Opini Audit, Dan Reputasi Kap Terhadap Auditor Switching Secara Voluntary Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia.” *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 7, no. 3 (2019): 3268–3637. <https://ejournal.unsrat.ac.id/index.php/emba/article/view/24849>.
- Fauzy, Akhmad. *Metode Sampling*. Universitas Terbuka. Vol. 9, 2019.
- Fenadi, Ajeng Putri Adhika. “Pengaruh Going Concern, Audit Delay, Profitabilitas, Dan Komite Audit Terhadap Auditor Switching.” *Jurnal Akuntansi, Audit Dan Sistem Informasi Akuntansi* 3, no. 3 (2019): 298–306.
- Gio, Prana Ugiana. *Belajar Olah Data Dengan EViews*, 2015.
- Halim, Kusuma Indawati. “Pengaruh Ukuran Perusahaan, Pergantian Manajemen, Dan Reputasi Auditor Terhadap Auditor Switching.” *Jurnal Revenue : Jurnal Ilmiah Akuntansi* 2, no. 1 (2021): 75–82. <https://doi.org/10.46306/rev.v2i1.46>.

- Hamid, Rahmad Solling, Samsul Bachri, Salju, and Muhammad Ikbil. **PANDUAN PRAKTIS EKONOMETRIKA: Konsep Dasar Dan Penerapan Menggunakan EViews 10**. Serang Banten: CV AA RIZKY, 2020.
- Hasanah, Uswatun. “Peningkatan Hasil Belajar Mata Pelajaran Fiqih Melalui Penerapan Metode PQRS (Preview, Question, Read, Summarize, Test) Peserta Didik Kelas V Di Mi Ismaria Al-Qur’aniyah Islamiyah Raja Basa Bandar Lampung Tahun Pelajaran 2016/2017.” *Al-Tadzkiyyah: Jurnal Pendidikan Islam* 8, no. 1 (2017): 1. <https://doi.org/10.24042/atjpi.v8i1.2093>.
- Hutagalung, Muhammad Abrar Kasmin. “Analisa Pembiayaan Gadai Emas Di Pt. Bank Syari’Ah Mandiri Kcp Setia Budi.” *Jurnal Al-Qasd* 1 (2016): 117.
- IAPI. “Sa 200.” In *Standar Audit 200 (Revisi 2021)*, 200:1–36, 2021. <https://iapi.or.id/standar-profesional-akuntan-publik/>.
- Indriyanto, Erwin, and Devi Dwi Rosmalia. “The Influence of Company Size and Profitability on Audit Delay with Public Accounting Firm’s Reputation as a Moderating Variable (Empirical Study on Manufacturing Companies in the Consumer Goods Industry Sector Listed on the Indonesia Stock Exchange 2016 .” *INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH AND ANALYSIS* 05, no. 10 (2022): 2579–89. <https://doi.org/10.47191/ijmra/v5-i10-03>.
- Iqbal, Muhammad. “Pengolahan Data Dengan Regresi Linier Berganda.” *Perbanas Institute Jakarta* 4 (2015): 1985–2000.
- Ismiyati, Anna Anica. “PENGARUH KOMPETENSI, INDEPENDENSI, DAN AKUNTABILITAS TERHADAP KUALITAS AUDIT DENGAN ETIKA AUDITOR SEBAGAI VARIABEL MODERASI (Studi Empiris Pada Kantor Akuntan Publik Di Provinsi Banten).” *Jurnal Riset Akuntansi Tirtayasa* 4, no. 1 (2019): 89–101. <https://doi.org/10.48181/jratirtayasa.v4i1.5504>.
- JENSEN, Michael C., and William H. MECKLING. “THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY COSTS AND OWNERSHIP STRUCTURE.” *Journal of Financial Economics* 3, no. 4 (1976): 304–60. <https://doi.org/10.1177/0018726718812602>.
- Joviana, Theresia Monica, Toto Warsoko Pikir, and Ariston Oki. “Pengaruh Opini Audit Going Concern Terhadap Pergantian Kantor Akuntan Publik Secara Sukarela Dengan Karakteristik Komite Audit Sebagai Variabel Pemoderasi.” *Jurnal AKuntansi Kontemporer (JAKO)* 7, no. 21 (2015): 38–64. <http://journal.wima.ac.id/index.php/JAKO/article/view/2552>.
- Junaidi. “Processing Data Penelitian Kuantitatif Menggunakan Eviews.”

- Processing Data Penelitian Kuantitatif Menggunakan EVIEWS, 2019, 1–28.
- Kurniawan, Albert. *Metode Riset Untuk Ekonomi & Bisnis*. Bandung: Alfabeta, 2014.
- Maemunah, Siti, and Nofryanti. “Pergantian Manajemen Memoderasi Pengaruh Ukuran Kap Dan Audit Tenure Terhadap Auditor Switching (Studi Empiris Pada Perusahaan Keuangan Sub Sektor Perbankan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013-2017).” *Jurnal Indonesia Membangun* 4, no. 01 (2019): 533–40. <https://media.neliti.com/media/publications/482865-pergantian-manajemen-memoderasi-pengaruh-399769b5.pdf>.
- Maharani, Sri, and Martin Bernard. “Analisis Hubungan Resiliensi Matematik Terhadap Kemampuan Pemecahan Masalah Siswa Pada Materi Lingkaran.” *JPMI (Jurnal Pembelajaran Matematika Inovatif)* 1, no. 5 (2018): 819. <https://doi.org/10.22460/jpmi.v1i5.p819-826>.
- MARDIATMOKO, GUN. “Pentingnya Uji Asumsi Klasik Pada Analisis Regresi Linier Berganda.” *BAREKENG: Jurnal Ilmu Matematika Dan Terapan* 14, no. 3 (2020): 333–42. <https://doi.org/10.30598/barekengvol14iss3pp333-342>.
- Mardjono, Enny Susilowati, and Yahn-shir Chen. “EARNING MANAGEMENT AND THE EFFECT CHARACTERISTICS OF AUDIT COMMITTEE , INDEPENDENT COMMISSIONERS : EVIDENCE FROM INDONESIA.” *Interational Journal of Business and Society* 21, no. 2 (2020): 569–87.
- Napitupulu, Runggu Besmandala, Torang P Simanjuntak, Lumminar Hutabarat, Hormaingat Damanik, Hotriado Harianja, Ronnie Togar Mulia Sirait, and Chainar Elli Ria Lumban Tobing. “Penelitian Bisnis : Teknik Dan Analisa Data Dengan SPSS - STATA - EVIEWS.” *Madenatera* 1 (2021): 230.
- Nelyumna, Yetty Murni, and Baskara Putratama Arta. “PENGARUH PROPORSI DEWAN KOMISARIS INDEPENDEN, KOMITE AUDIT, FINANCIAL DISTRESS DAN UKURAN PERUSAHAAN TERHADAP AUDITOR SWITCHING (Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di BEI Periode Tahun 2014-2019).” *RELEVAN: Jurnal Riset Akuntansi* 1, no. 2 (2021): 99–112. <https://doi.org/10.35814/relevan.v1i2.2266>.
- Nugraha, Billy. *PENGEMBANGAN UJI STATISTIK*. CV Pradina Pustaka Grup, 2022.
- Nugroho, Untung. *Metodologi Penelitian Kuantitatif Pendidikan Jasman*. Penerbit CV. SARNU UNTUNG, 2018.

- Pramaswaradana Indra Ngurah, I Gusti, and Ida Astika Putra Bagus. “Pengaruh Audit Tenure, Audit Fee, Rotasi, Spesialisasi Auditor, Dan Umur Pada Kualitas Audit.” *Jurnal Akuntansi Universitas Udayana* 19, no. 1 (2017): 168–94.
- Pratiwi, I Dewa Ayu Adelia, and Ketut Muliarta RM. “Pengaruh Financial Distress, Ukuran Perusahaan, Dan Audit Delay Terhadap Pergantian Auditor.” *E-Jurnal Akuntansi* 26 (2019): 1048. <https://doi.org/10.24843/eja.2019.v26.i02.p08>.
- Purwanza dkk., Sena Wahyu. *Metodologi Penelitian Kuantitatif, Kualitatif Dan Kombinasi*. News.Ge. CV. MEDIA SAINS INDONESIA, 2022.
- Putri, Erly Satya Graha, and Robert Porhas Tobing. “Auditor Switching and Initial Audit Procedures: A Case Study.” *Advances in Social Science, Education and Humanities Research* 348, no. APRiSH 2018 (2019): 205–11. <https://doi.org/10.2991/aprsh-18.2019.25>.
- Rahayu, Ni Kadek Sri, and I Ketut Suryanawa. “Pengaruh Independensi, Profesionalisme, Skeptisme Profesional, Etika Profesi Dan Gender Terhadap Kualitas Audit Pada KAP Di Bali.” *E-Jurnal Akuntansi* 30, no. 3 (2020): 686. <https://doi.org/10.24843/eja.2020.v30.i03.p11>.
- Rizky, Fenny Chikita, Karya Satya Azhar, and Yani Suryani. “Pengaruh Audit Delay, Audit Tenure, Dan Opini Audit Terhadap Auditor Switching Dengan Financial Distress Sebagai Variabel Moderating.” *Jurnal Ilmu Komputer, Ekonomi Dan Manajemen* 2, no. 2 (2022): 1548–60.
- Saad, Bani, and Aisyah Faraschahya Abdillah. “Analisis Pengaruh Ukuran Perusahaan, Leverage, Audit Tenure, Dan Financial Distress Terhadap Integritas Laporan Keuangan.” *Oikonomia: Jurnal Manajemen* 15, no. 1 (2019): 70–85. <https://doi.org/10.47313/oikonomia.v15i1.645>.
- Safriliana, Retna, and Siti Muawanah. “Faktor Yang Memengaruhi Auditor Switching Di Indonesia.” *Jurnal Akuntansi Aktual* 5, no. 3 (2019): 234–40. <https://doi.org/10.17977/um004v5i32019p234>.
- Sari, Retna, and Mira Rahmi. “Analisis Pengaruh Rotasi Auditor, Audit Tenure Dan Reputasi KAP Terhadap Kualitas Audit.” *Equity* 24, no. 1 (2021): 123–40. <https://doi.org/10.34209/equ.v24i1.2415>.
- Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*. Bandung: Alfabeta, 2013.
- . *Statistika Untuk Penelitian*. Sugiyono. Bandung: Alfabeta, 2007.
- Susanto, Yulius Kurnia. “Auditor Switching: Management Turnover, Qualified Opinion, Audit Delay, Financial Distress.” *International Journal of Business, Economics and Law* 15, no. 5 (2018): 125–32.

- Suwarno, Agus Endro, Yayi Bely Anggraini, and Dewita Puspawati. “Audit Fee, Audit Tenure, Auditor’s Reputation, and Audit Rotation on Audit Quality.” *Riset Akuntansi Dan Keuangan Indonesia* 5, no. 1 (2020): 61–70. <https://doi.org/10.23917/reaksi.v5i1.10678>.
- Swarjana, I Ketut. *POPULASI-SAMPEL, TEKNIK SAMPLING & BIAS DALAM PENELITIAN*. Penerbit Andi, 2022.
- Thoha, Muhammad Nur Farid, and Mutiara Ekka Suci Handayani. “The Moderation Role of the Audit Committee in the Relationship of Audit Reputation and Audit Tenure with Audit Quality.” *Journal of Economics and Business Letters* 3 (2023): 3–7.
- Wahyu, Wadri. “Pengaruh Client Importance, Tenur Audit, Rotasi Audit, Dan Fee Audit Terhadap Kualitas Audit Dan Komite Audit Sebagai Variabel Moderasi (Studi Empiris Pada Perusahaan Keuangan Yang Terdaftar Di Bursa Efek Indonesia Tahun 2013-2017).” *Pekbis Jurnal* 12, no. 2 (2020): 117–29.
- Wahyuni, Molly. *Statistik Deskriptif Untuk Penelitian Olah Data Manual Dan SPSS Versi 25. Angewandte Chemie International Edition*, 6(11), 951–952., 2020.
- Wati, Yenny. “Auditor Switching: New Evidence from Indonesia.” *The Indonesian Journal of Accounting Research* 23, no. 01 (2020): 87–126. <https://doi.org/10.33312/ijar.464>.
- Winata, Atika Sukma, and Indah Anisykurlillah. “Analysis of Factors Affecting Manufacturing Companies in Indonesia Performing a Switching Auditor.” *Jurnal Dinamika Akuntansi* 9, no. 1 (2017): 82–91.
- Yam, Jim Hoy, and Ruhayat Taufik. “Hipotesis Penelitian Kuantitatif.” *Perspektif: Jurnal Ilmu Administrasi* 3, no. 2 (2021): 96–102. <https://doi.org/10.33592/perspektif.v3i2.1540>.
- Yanti, Lia Dama, and Michael Darmawan Wijaya Darmawan Wijaya. “Influence Of Auditor Switching, Audit Fee, Tenure Audit and Company Size To Audit Quality.” *ECo-Fin* 2, no. 1 (2020): 9–15. <https://doi.org/10.32877/ef.v2i1.150>.
- Yanti, Novi Darma. “The Effect of Audit Opinion, Financial Distress, Client Size, Management Turn and KAP Size on Auditor Switching.” *Journal of Economics, Business & Accountancy Ventura* 20, no. 2 (2017): 237–48. <https://doi.org/10.14414/jebav.v20i2.1125>.
- Yanti, Novi, and Tanto. “Analisis Pengaruh Ukuran Perusahaan , Audit Tenure , Dan Reputasi Auditor Terhadap Auditor Switching.” *Prosiding National Seminar on Accounting UKMC* 1, no. 1 (2022): 334–43.

- Yudha, Cokorda Krisna, and Komang Adi Kurniawan Saputra. "Pengaruh Opini Going Concern, Pergantian Manajemen, Kesulitan Keuangan, Dan Reputasi Auditor Pada Auditor Switching." *Jurnal Riset Akuntansi Dan Keuangan Dewantara* 2, no. 3 (2017): 473–82.
<https://doi.org/https://ejournal.stiedewantara.ac.id/index.php/JAD/issue/view/43>.
- Zanra, Sri Wahyuni, and Zubir. "The Effect of Auditor Switching and Profitability on Audit Report Lag With the Audit Committee As a Moderating Variable." *International Journal Multidisciplinary Science* 2, no. 1 (2023): 13–21.
<https://doi.org/10.56127/ijml.v2i1.548>.
- Zarefar, Atika, Vera Oktari, and Arumega Zarefar. "The Effect of Financial Distress, Management Turnover, Audit Opinion and Reputation of Public Accounting Firm to Auditor Switching." *Research Journal of Finance and Accounting* 10, no. 22 (2019).
<https://doi.org/10.7176/rjfa/10-22-11>.
- Zdolsek, Daniel, Timotej Jagri, and Iztok Kolar. "Auditor ' s Going-Concern Opinion Prediction : The Case of Slovenia." *ECONOMIC RESEARCH-EKONOMSKA ISTRAŽIVANJA* 35, no. 1 (2022): 106–21. <https://doi.org/10.1080/1331677X.2021.1888766>.

