

DAFTAR PUSTAKA

- Agiastuti, I. A. P., & Suputra, I. D. G. D. (2016). Faktor-Faktor yang Berpengaruh pada Voluntary Auditor Switching. *E-Jurnal Akuntansi Universitas Udayana*, 17(1), 56-83.
<https://ojs.unud.ac.id/index.php/Akuntansi/article/view/17608>
- Alisa, I. A., Dewi, I. A. R., & Brillyandra, F. (2019). The Effect of Audit Opinion, Change of Management, Financial Distress, and Size of a Public Accounting Firm on Auditor Switching. *Jurnal Akuntansi Trisakti*, 6(1), 55-68.
<http://dx.doi.org/10.25105/jat.v6i1.4868>
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). *Auditing and Assurance Services* (16th ed.). Pearson.
- Arisudhana, D. (2017). Pengaruh Audit Delay, Ukuran Klien, Opini Audit Tahun Sebelumnya, Reputasi Kantor Akuntan Publik, dan Return on Assets (ROA) Terhadap Pergantian Auditor Sukarela. *Jurnal Akuntansi dan Keuangan*, 6(1), 100-120.
<https://journal.budiluhur.ac.id/index.php/akeu/article/view/353>
- Badan Pengawas Pasar Modal dan Lembaga Keuangan. (2012). *Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan*. OJK.
<https://www.ojk.go.id/id/regulasi/Documents/Pages/BAPEPAM-XK6-tentang-Penyampaian-Laporan-Tahunan-Emiten-atau-Perusahaan-Publik/X.K.6.pdf>
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (4th ed.). SAGE Publications, Inc.
- Darmayanti, N. (2017). The effect of audit opinion, financial distress, client size, management turn and KAP size on auditor switching. *Journal of Economics, Business, and Accountancy Ventura*, 20(2), 237-248.
<http://dx.doi.org/10.14414/jebav.v20i2>
- Dwijayanti, S. F. (2010). Penyebab, Dampak, dan Prediksi dari Financial Distress serta Solusi untuk Mengatasi Financial Distress. *Jurnal Akuntansi Kontemporer*, 2(2), 191-205.
<http://journal.wima.ac.id/index.php/JAKO/article/view/444/417>
- Dwipayana, G. N. M., & Suputra, I. D. G. D. (2019). Pengaruh Opini Audit dan Audit Delay Pada Auditor Switching dengan Karakteristik Komite Audit Sebagai Pemoderasi. *E-Jurnal Akuntansi*, 28(3), 1965-1983.
<https://doi.org/10.24843/EJA.2019.v28.i03>
- Hidayati, W. N. (2018). Pengaruh Audit Delay, Reputasi Auditor, Pergantian Manajemen, Financial Distress, Pertumbuhan Perusahaan dan Kepemilikan Publik terhadap Auditor Switching pada Perusahaan Manufaktur Go Public yang Terdaftar di Bursa Efek Indonesia (BEI) 2010-2015. *Scientific Journal*

- and Reflection: Economic, Accounting, Management and Business*, 1(4), 461-470. <https://doi.org/10.37481/sjr.v1i4.177>
- Kasih, M., & Puspitasari, E. (2017). Auditor Switching's Factors: The Analysis on Audit Delay, Client Size, and Audit Committee Changes. *The 3rd PIABC (Parahyangan Accounting and Business Conference)*, 589-607. <https://journal.unpar.ac.id/index.php/piabc/article/view/2487>
- Otoritas Jasa Keuangan. (2016). *POJK Nomor 29/POJK.04/2016*. OJK. <https://www.ojk.go.id/id/kanal/pasar-modal/regulasi/peraturan-ojk/Pages/POJK-Laporan-Tahunan-Emiten-Perusahaan-Publik.aspx>
- Park, H. A. (2013). An Introduction to Logistic Regression: From Basic Concepts to Interpretation with Particular Attention to Nursing Domain. *Journal of Korean Academy of Nursing*, 43(2), 154-164. <https://doi.org/10.4040/jkan.2013.43.2.154>
- Pawitri, N. M. P., & Yadnyana, K. (2015). Pengaruh Audit Delay, Opini Audit, Reputasi Auditor, dan Pergantian Manajemen terhadap Auditor Switching. *E-jurnal Akuntansi Universitas Udayana*, 10(1), 214-228. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/9956>
- Pratini, I. G. A. A., & Astika, I.B. P. (2013). Fenomena Pergantian Auditor di Bursa Efek Indonesia. *E-Jurnal Akuntansi Universitas Udayana*, 5(2), 470-482. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/7069>
- Riswan, & Kesuma, Y. F. (2014). Analisis Laporan Keuangan sebagai Dasar dalam Penilaian Kinerja Keuangan PT. Budi Satria Wahana Motor. *Jurnal Akuntansi & Keuangan*, 5(1), 93-121. <http://dx.doi.org/10.36448/jak.v5i1.449>
- Salim, A., & Rahayu, S. (2014). Pengaruh Opini Audit, Ukuran KAP, Pergantian Manajemen, dan Financial Distress terhadap Auditor Switching. *E-Proceeding of Management*, 1(3), 388-400. <https://openlibrarypublications.telkomuniversity.ac.id/index.php/management/article/view/3713/3519>
- Sekaran, U., & Bougie, R. (2016). *Research Methods For Business: A Skill-Building Approach* (7th ed.). Wiley.
- Wasita, A. (2020). Sektor "Consumer Good" Jadi Idola Investor Saham Saat Pandemi. *Antara News*. <https://www.antaraneews.com/berita/1701454/sektor-consumer-good-jadi-idola-investor-saham-saat-pandemi>
- Wati, Y. (2020). Auditor Switching: New Evidence from Indonesia. *The Indonesian Journal of Accounting Research*, 23(1), 87-126. <http://doi.org/10.33312/ijar.464>

Widajantie, T. D., & Dewi, A. P. (2020). Pengaruh Ukuran Kap, Opini Audit, Audit Delay, Financial Distress, Dan Pergantian Manajemen Terhadap Voluntary Auditor Switching. *Liability*, 2(2), 19-52.

<https://journal.uwks.ac.id/index.php/liability/article/view/1058>

Zogning, F. (2017). Agency Theory: A Critical Review. *European Journal of Business and Management*, 9(2), 1-8.

<https://www.iiste.org/Journals/index.php/EJBM/article/view/34900>

