

## DAFTAR PUSTAKA

- Curry, K., Banjarnahor, E., Diploma, P., & Audit. (2019). *Audit Pada Perusahaan Sektor Manufaktur Go*. 207–221.
- Ghozali, I. (2020). *Analisis Mutivariate dengan Program SPSS 23* (Edisi Kedua). Semarang: Badan Penerbit Universitas Diponegoro.
- Hartono, J. (2022). *Studi Peristiwa* (Pertama). Yogyakarta: BPFE-Yogyakarta.
- Ikechukwu, O. I., & Nwakaego, D. A. (2019). The effect of independence auditor and accountant information system to audit quality companies in Nigeria. *Journal of Research in Business and Management*, 3(9), 15–21.
- Mahaningrum, A. A. I. A., & Merkusiwati, N. K. L. A. (2020). Pengaruh Independensi Auditor terhadap Kualitas Audit. *E-Jurnal Akuntansi*, 30(8), 1969. <https://doi.org/10.24843/eja.2020.v30.i08.p06>
- Ozcelik, H. (2020). An Analysis of Audit Quality Using the Agency Theory Perspective: An Empirical Study on the Manufacturing Sector Companies Listed on the Borsa Istanbul. *Emerald*. doi:<https://doi.org/10.1108/S1569-375920200000102012>
- Pramudena, S. M. (2017). Impact of Information System to Audit Quality . *GATR Journal of Finance and Banking Review*, 2(4), 46–55. [https://doi.org/10.35609/jfbr.2017.2.4\(6\)](https://doi.org/10.35609/jfbr.2017.2.4(6))
- Putri, P. A. (2021). The Effect of Independence Auditor, Accounting Information System. *International Journal of Innovative Science and Research Technology*, 6(1), 638–646. Retrieved from [www.ijisrt.com](http://www.ijisrt.com)638
- Rabiu Abdullahi, N. M. (2021). Fraud prevention initiatives in the Nigerian public

sector: Understanding the relationship of fraud incidences and the elements of fraud triangle theory. *Journal of Financial Crime*. doi: <https://doi.org/10.1108/JFC-02-2015-0008>

Rimawati.I & Dasono (2017). Pengaruh Tata Kelola Perusahaan, Biaya Agensi Manajerial Dan Leverage Terhadap Financial Distress. *Dipenogoro Journal of Accounting*, 6 (3) 1-12.

Septazzia, E. F. (2020). Pengaruh Audit Tenure, dan Independensi Auditor terhadap Kualitas Audit. *Ilmu Dan Riset Akuntansi*, (Vol 9 No 7 (2020): Jurnal Ilmu dan Riset Akuntansi), 16. Retrieved from <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/3599>

Sitanggang, M., Handayani, D., & Sari, I. R. (2021). Pengaruh Sistem Informasi digital terhadap kualitas audit. *Jurnal Paradigma Ekonomika*, 16(4), 739–748. <https://doi.org/10.22437/jpe.v16i4.13088>

Suryani. (2020). Pengaruh Perilaku Audit, Independensi Audit, dan Audit Tenure Terhadap Kualitas Audit. *Jurnal Online Insan Akuntan*, 5(2), 229–244.

Tuanakotta. (2014). *Akuntansi Forensik & Audit Investigatif*. Jakarta: Salemba empat.

Widhiastuti, R., Nurkhin, A., & Susilowati, N. (2023). The Choice Between of Auditor Performance and audit disciplinary in Governance on Audit Quality. *Jurnal Economia*, 15(1), 34–47. <https://doi.org/10.21831/economia.v15i1.22927>

Zimbelman, M. F. (2019). *Audit Keuangan*. Salemba Empat. Salemba empat.