

DAFTAR PUSTAKA

- Arens. (2015). *Auditing dan jasa assurance : pendekatan terintegrasi edisi 15 jilid 1*. 15 jilid 1. Jakarta: Erlangga.
- As'ad, M, & Nofryanti. (2021). "Pengaruh opini audit, ukuran kantor akuntan publik (kap) dan audit tenure terhadap auditor switching (studi empiris pada perusahaan manufaktur yang terdaftar di bursa efek indonesia tahun 2015-2019)." *Jurnal Ilmu Akuntansi* 19(1):1–20.
- Bakrie, P. T., and Telecom Tbk. n.d. (2018).
- Bursa Efek Indonesia. (2021). "Peraturan nomor i-e tentang kewajiban penyampaian informasi." 2004:1–22.
- Cokorda K.Y. (2018). "Pengaruh opini going concern, pergantian manajemen, kesulitan keuangan, dan reputasi auditor pada auditor switching." *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana* 7(2):397–428. doi: 10.26533/jad.v2i2.380.
- Darmayanti, N, Laely A.A, & Titik M. (2021). "The effect of audit opinion, financial distress, audit delay, change of management on auditor switching." *International Journal of Economics and Finance Studies* 13(1):173–93. doi: 10.34109/ijefs.202112230.
- Devi, Siti F.K. (2021). "Pengaruh opini audit, pergantian manajemen dan reputasi kantor akuntan publik terhadap auditor switching." *Jurnal Elektronik STIE AMA* 1(September).
- Dewi, Ni Putu, S., Ni Luh Putu T.V.F, & Ni Wayan R. (2021). "Audit opinion and audit characteristic: study of voluntary auditor switching." *Equity* 24(1):35–46. doi: 10.34209/equ.v24i1.2323.
- Ghozali, I. 2016. "Aplikasi analisis multivariate dengan program IBM SPSS 23 (Edisi 8)." 163.
- Halim, K, I (2021). "pengaruh ukuran perusahaan , pergantian manajemen, dan reputasi auditor terhadap auditor switching." 2(1):75–82. doi: 10.46306/rev.v2i1.46.
- Hayati, K, Junianto S, Apridita L, & Dinamis H. (2021). "The effect of institutional ownership, audit opinion, kap reputation, management changes and audit delay on auditor switching." *Journal Research of Social, Science, Economics, and Management* 1(2):130–47.
- Ikatan Akuntan Indonesia. (2011). "PSA 29 Seksi 508: laporan auditor independen atas laporan keuangan." (29):1–23.
- Ikatan Akuntan Publik Indonesia. (2020). "Respons auditor atas pandemi covid-19: terhadap laporan keuangan, prosedur audit, dan pertimbangan praktis penunjang kualitas audit." *Institut Akuntan Publik Indonesia* (April):1–20

- Ikhsan, A, and Herkulanus B. S. (2008). *Teori akuntansi & riset multiparadigma*.
- International Federation of Accountants (IFAC). (2009). "Isa 330." *International Standard on Auditing 330* 322–44.
- Johnsson, C, & Nicklas P. (2021). "Auditing in times of change: a qualitative study on how covid-19 will affect audit quality." *Master's Thesis 30 Credits* (Juli).
- Julianto, E. (2010). "Dasar pertimbangan dan proses perumusan opini dalam pemeriksaan atas laporan keuangan daerah."
- Kaka, E. J. (2021). "Covid-19 and auditing." *Journal of Applied Accounting and Taxation* 6(1):1–10. doi: 10.30871/jaat.v6i1.2311.
- Kementerian Kesehatan Republik Indonesia. (2020). "Pedoman pencegahan dan pengendalian serta definisi coronavirus disease (covid-19)." *Germas* 11–45.
- Klarasati, T, Nur Isna I, Eko H, & Edi J.S. (2021). "The effect of change management, kap size, public ownership, and financial distress on auditor switching (case study on mining companies listed on the indonesia stock exchange period 2015-2019)." *International Journal of Economics, Business and Accounting Research (IJEBAR)* 5(1):116–27. doi: 10.29040/ijebar.v5i1.2151.
- PP No.20. 2015. "Peraturan pemerintah repoblik indonesia nomor 20 tentang praktik akuntan publik." *Angewandte Chemie International Edition*, 6(11), 951–952. 1(1):1–64.
- PT Garuda Indonesia (Persero) Tbk. 2021. "Garuda Indonesia the airline of indonesia annual report laporan tahunan 2020." 24–96.
- Qomari, A. N, & Dhini S. (2019). "The roles of auditor ' s reputation in moderating the factors affecting auditor switching." 8(3):191–97. doi: 10.15294/aaj.v8i3.23532.
- Rahmitasari, N. (2021). "Pengaruh pergantian manajemen, finansial distress, opini audit, dan audit delay terhadap auditor switching pada perusahaan manufaktur." *Indonesian Accounting Literacy Journal* 1(2):421–29.
- Roza, M. (2021). "Pengaruh ukuran kap dan opini audit terhadap auditor switching dengan reputasi auditor sebagai variabel moderasi (studi empiris pada perusahaan jasa sektor infrastruktur, utilitas dan transportasi yang terdaftar di bursa efek indonesia tahun 2015-2019)." *Jurnal Ekonomi Dan Publik* 17(2):21–29.
- Santos, A, & Lia D.Y. (2021). "Pengaruh financial distress, audit delay, dan reputasi auditor terhadap auditor switching (studi empiris pada perusahaan manufaktur subsektor kimia, subsektor logam, subsektor keramik, dan subsektor pakan yang terdaftar di bursa efek indonesia tahun 2016)." *ECo-Fin* 3(3):299–309. doi: 10.32877/ef.v3i3.412.
- Sinaga, A.N, Mega, Feline, & Osvaldo R.W. (2021). "Pengaruh profitabilitas (roe), ukuran perusahaan, financial distress, dan opini audit terhadap auditor switching pada perusahaan manufaktur di bei tahun 2017-2019." *Journal of*

- Economic, Business and Accounting* 5(1):307–17. doi: <https://doi.org/10.31539/costing.v5i1.2453>.
- Sugiono, P. D. (2017). “metode penelitian pendidikan pendekatan kuantitatif.pdf.” *Metode penelitian pendidikan pendekatan kuantitatif, kualitatif dan r&d* 260.
- Sugiyono. (2015). “Metode penelitian kuantitatif kualitatif dan r&d (Kedua Puluh).” *Bandung Alf* 143.
- Swandewi, Ni Luh M.A, & I. Dewa N.B. (2021). “The effect of audit opinion, audit delay and return on assets on auditor switching (empirical study on mining companies listed on the idx 2015-2019 period).” *American Journal of Humanities and Social Sciences Research (AJHSSR)* 5(1):593–600. doi: www.ajhssr.com.
- Syafdinal, M.A.L, Erna R, Detri I, & Alifah K. (2020). “The influence of restructuring, financial distress, and reputation of public accountants on auditor switching and the implications for timeliness of audit completion moderated by the impact of the covid 19 pandemic (a survey on BUMN strategic industrial se.” *PalArch's Journal of Archaeology of Egypt* 17(10):3833–50.
- Syarif, F. (2018). “Pengaruh kesulitan keuangan, pergantian dewan komisaris, opini audit, reputasi auditor, audit tenure, biaya audit terhadap auditor switching pada perusahaan manufaktur yang terdaftar di BEI periode 2011-2014.” *Talenta Conference Series: Local Wisdom, Social, and Arts (LWSA)* 1(1):033–034. doi: [10.32734/lwsa.v1i1.137](https://doi.org/10.32734/lwsa.v1i1.137).
- Wardana, R. (2019). “Pengaruh ukuran kantor akuntan publik (kap), ukuran perusahaan dan opini audit terhadap auditor switching.” *Majalah Sainstekes* 5(2):112–21. doi: [10.33476/ms.v5i2.932](https://doi.org/10.33476/ms.v5i2.932).
- Yusriwati. (2019). “Pengaruh opini audit, financial distress dan ukuran perusahaan terhadap auditor switching pada perusahaan manufaktur yang terdaftar di BEI.” *Jurnal Akuntansi Dan Keuangan* 8(1):1–16.
- Zarefar, A, Vera O, & Arumega Z. (2019). “The effect of financial distress , management turnover , audit opinion and reputation of public accounting firm to auditor switching.” *Journal of Finance and Accounting* 10(22). doi: [10.7176/RJFA/10-22-11](https://doi.org/10.7176/RJFA/10-22-11).