

REFERENCES

- Boone, J. P., I. K. Khurana, and K. K. Raman. (2012). Audit Market Concentration and Auditor Tolerance for Earnings Management. *Contemporary Accounting Research* 29 (4): 1171- 1203.
- Carey, P., Simnett, R., & Tanewski, G. (2000). Voluntary Demand for Internal and External Auditing by Family Businesses. *Auditing, A Journal of Practice and Theory*, 19(1) 37-51.
- Carcello, J., Hermanson, D., Neal, R. and Riley, R., JR. (2002). Board Characteristics and Audit Fees. *Contemporary Accounting Research*, 19(3) 365-384.
- Chan, P., Ezzamel, M. and Gwilliam, D. (1993). Determinants of Audit Fees for Quoted UK Companies. *Journal of Business Finance and Accounting*, 20, (6) 765-786.
- Che Ahmad, A., and Houghton, K. (1996). Audit Fee Premium to Big Eight Firms: Evidence from the Medium-Size UK Auditees. *Journal of International Accounting, Auditing, and Taxation*, 5(1) 53-72.
- Craswell, A., and Francis, J. (1999). Pricing Initial Audit Engagement: A Test of Competing Theories. *The Accounting Review*, 74(2) 201-216.
- Davis, L., Ricchiute, and Trompeter, G.(1993). Audit Effort, Audit Fees, and The Provision of Non audit Services to Audit Clients. *The Accounting Review*, 68(1) 135-150.
- DeFond, M., Francis, J. and Wong, T. (2000). Audit Industry Specialization and Market Segmentation by Big 6 and Non-big 6 Accounting Firms. *Auditing, A Journal of Practice and Theory*, 19(1) 49-66.
- Elliott, R. K., and A. R. Korpi. (1978). Factors Affecting Audit Fees, Appendix Commission on Auditors' Responsibilities. *Cost-Benefit Analysis of Auditing*, Research Study No. 3 By Melvin E. Shakun (AICPA).
- Felix, W. L., A. A. Gramling, and M. J. Maletta. (1998). Coordinating Total Audit Coverage: The Relationship between Internal and External Auditors. Altamonte Springs, FL: The Institute of Internal Auditors.
- Felix, W. L., A. A. Gramling, and M. J. Maletta.(2001). The Contribution of Internal Audit as a Determinant of External Audit Fees and Factors Influencing this Contribution. *Journal of Accounting Research*, 39(3) 513-534.
- Firth, M. (2002). Auditor-Provided Consultancy Services and their Associations with Audit Fees and Audit Opinions. *Journal of Business Finance & Accounting*, 29(5) 661-693.
- Francis, J., and Stokes, D. (1986). Audit Prices, Product Differentiation and Scale Economies: Further Evidence from the Australian Market. *Journal of Accounting Research*, 24(2) 383-393.
- Francis, J. R., P. N. Michas, and S. Seavey. (2013). Does Audit Market Concentration Harm the Quality of Auditing Earnings? Evidence from Audit Markets in 42 Countries. *Contemporary Accounting Research* 30 (1): 325-355.