

6

Referências bibliográficas

ABBOTT, L.; PARKER, S. Auditor selection and audit committee characteristics. **Auditing: A Journal of Practice & Theory**, v. 19, n. 2, p. 47-66, 2000.

ANDRÉ, P.; BROYE, G.; PONG, C.; SCHATT, A. Audit Fees, Big Four Premium and Institutional Settings: The Devil is in the Details. **Working Paper**. SSRN eLibrary, 2010.

ANTLE, R.; GORDON, E.; NARAYANAMOORTHY, G.; ZHOU, L. The joint determination of audit fees, non-audit fees, and abnormal accruals. **Review of Quantitative Finance and Accounting**, v. 27, n. 3, p. 235-266, 2006.

ASHBAUGH, H.; LAFOND, R.; MAYHEW, B. Do Nonaudit Services Compromise Auditor Independence? Further Evidence. **The Accounting Review**, v. 78, n. 3, p. 611-639, 2003.

BASIOUDIS, I.; PAPAKONSTANTINO, E.; GEIGER, M. Audit Fees, Non-Audit Fees and Auditor Going-Concern Reporting Decisions in the United Kingdom. **Abacus**, v. 44, n. 3, p. 284-309, 2008.

BEDARD, J.; JOHNSTONE, K. Earnings Manipulation Risk, Corporate Governance Risk, and Auditors' Planning and Pricing Decisions. **The Accounting Review**, v. 79, n. 2, p. 277-304, 2004.

BEHN, B.; CHOI, J.; KANG, T. Audit quality and the properties of analysts' earnings forecasts. **The Accounting Review**, v. 83, n. 2, p. 327-349, 2008.

CHANEY, P.; JETER, D.; SHIVAKUMAR, L. Self-Selection of Auditors and Audit Pricing in Private Firms. **The Accounting Review**, v. 79, n. 1, p. 51-72, 2004.

DAVIS, L.; RICCHIUTE, D.; TROMPETER, G. Audit Effort, Audit Fees, and the Provision of Nonaudit Services to Audit Clients. **The Accounting Review**, v. 68, n. 1, p. 135-150, 1993.

DEANGELO, E. Auditor Size and Audit Quality. **Journal of Accounting and Economics**, v. 3, n. 3, p. 183-199, 1981.

DEFOND, M.; RAGHUNANDAN, K.; SUBRAMANYAM, K. Do Non-Audit Service Fees Impair Auditor Independence? Evidence from Going Concern Audit Opinions. **Journal of Accounting Research**, v. 40, n. 4, p. 1247-1274, 2002.

DICKINS, D.; HIGGS, J.; SKANTZ, T. Estimating Audit Fees Post-SOX. **Current Issues in Auditing**, v. 2, n. 1, A9-A18, 2008.

DOIDGE, C.; KAROLYI, G.; STULZ, R. Why Do Countries Matter So Much for Corporate Governance. **Journal of Financial Economics**, v. 86, p. 1-39, 2007.

FAN, J.; WONG, T. Do External Auditors Perform a Corporate Governance Role in Emerging Markets? Evidence from East Asia. **Journal of Accounting Research**, v. 43, n. 1, p. 35-72, 2005.

FRANKEL, R.; JOHNSON, M.; NELSON, K. The Relation between Auditors' Fees for Nonaudit Services and Earnings Management. **The Accounting Review**, v. 77, p. 71-105, 2002.

GAYNOR, L.; MCDANIEL, L.; NEAL, T. The Effects of Joint Provision and Disclosure of Nonaudit Services on Audit Committee Members' Decisions and Investors' Preferences. **Accounting Review**, v. 81, n. 4, p. 873-896, 2006.

GOMPERS, P.; ISHII, J.; METRICK, A. Corporate Governance and Equity Prices. **The Quarterly Journal of Economics**, v. 118, n. 1, p. 107-155, 2003.

GOTTI, G.; HAN, S.; HIGGS, J.; KANG, T. Managerial Ownership, Corporate Monitoring and Audit Fee. **Working Paper**. SSRN eLibrary, 2011.

GRIFFIN, P.; LONT, D.; SUN, Y. Corporate Governance and Audit Fees: Evidence of Countervailing Relations. **Journal of Contemporary Accounting & Economics**, v. 4, n. 1, p. 18-49, 2008.

HAN, S.; KANG, T.; REES, L. The Association Between Institutional Ownership and Audit Properties. **Working Paper**. SSRN eLibrary, 2009.

HAY, D.; KNECHEL, W.; WONG, N. Audit fees: A meta-analysis of the effect of supply and demand attributes. **Contemporary Accounting Research**, v. 23, n. 1, p. 141-191, 2006.

JENSEN, M.; MECKLING, W. The Theory of the Firm: Managerial Behavior, Agency Costs, and Ownership Structure. **Journal of Financial Economics**, v. 3, n. 4, p. 305-360, 1976.

KHURANA, I.; RAMAN, K. Litigation risk and the financial reporting credibility of Big 4 versus non-Big 4 audits: evidence from anglo-american countries. **The Accounting Review**, v. 79, n. 2, p. 473-495, 2004.

KLAPPER, L.; LOVE, I. Corporate Governance, Investor Protection, and Performance in Emerging Markets. **Journal of Corporate Finance**, v. 10, p. 703-728, 2004.

LA PORTA, R.; LOPEZ-DE-SILANES, F.; SHLEIFER, A. Corporate Ownership Around the World. **The Journal of Finance**, v. 54, n. 2, p. 471-517, 1999.

_____.; _____.; _____.; VISHNY, R. Investor Protection and Corporate Valuation. **The Journal of Finance**, v. 57, n. 3, p. 1147-1170, 2002.

LARCKER, D.; RICHARDSON, S. Fees Paid to Audit Firms, Accrual Choices, and Corporate Governance. **Journal of Accounting Research**, v. 42, n. 3, p. 625-658, 2004.

MAGEE, R.; TSENG, M. Audit pricing and independence. **The Accounting Review**, v. 65, n. 2, p. 315-336, 1990.

MAYHEW, B.; PIKE, J. Does Investor Selection of Auditors Enhance Auditor Independence? **The Accounting Review**, v. 79, n. 3, p. 797-822, 2004.

MOREY, M.; GOTTESMAN, A.; BAKER, E.; GODRIDGE, B. Does better corporate governance result in higher valuations in emerging markets? Another examination using a new data set. **Journal of Banking & Finance**, v. 33, p. 254-262, 2009.

NICHOLS, D.; SMITH, D. Auditor Credibility and Auditor Changes. **Journal of Accounting Research**, v. 21, n. 2, p. 534-544, 1983.

PALMROSE, Z. Audit Fees and Auditor Size: Further Evidence. **Journal of Accounting Research**, v. 24, n. 1, p. 97-110, 1986.

PEEL, M.; CLATWORTHY, M. The Relationship Between Governance Structure and Audit Fees Pre-Cadbury: Some Empirical Findings. **Corporate Governance: An International Review**, v. 9, n. 4, p. 286-297, 2001.

SHLEIFER, A.; VISHNY, R. Large shareholders and corporate control. **Journal of Political Economy**, v. 94, n. 3, p. 461-488, 1986.

_____.; _____. A Survey of Corporate Governance. **The Journal of Finance**, v. 52, n. 2, p. 737-783, 1997.

SIMUNIC, D. Auditing, Consulting, and Auditor Independence. **Journal of Accounting Research**, v. 22, n. 1, p. 679-702, 1984.

TSUI, J.; JAGGI, B.; GUL, F. CEO domination, growth opportunities, and their impact on audit fees. **Journal of Accounting Auditing and Finance**, v. 16, n. 3, p. 183-203, 2001.

WHISENANT, S.; SANKARAGURUSWAMY, S.; RAGHUNANDAN, K. Evidence on the Joint Determination of Audit and Non-Audit Fees. **Journal of Accounting Research**, v. 41, n. 4, p. 721-744, 2003.

ZAMAN, M.; HUDAIB, M.; HANIFFA, R. Corporate Governance Quality, Audit Fees and Non-Audit Services Fees. **Journal of Business Finance & Accounting**, v.38, n. 1/2, p. 165-197, 2011.