

Daftar Pustaka

- Aghazadeh, Sanaz. 2012. "Expressed Confidence and Skepticism: The Effect of Expressed Confidence on Auditor Judgments". PhD Dissertation, Oklahoma: University of Oklahoma.
- AICPA. 2001. "AU Section 150." *Generally Accepted Auditing Standards*.
- AICPA. 2006. "AU Section 326." *Audit Evidence*.
- Anderson, Alan W. 2012. "The Pros and Cons of Email Use During The Audit." *Anderson's Audit Express*.
- Arens, Alvin A., Randal J. Elder, dan Mark S. Beasley. 2003. *Auditing and Assurance Services*. New Jersey: Pearson.
- Baltes, Boris B, Markus W Dickson, Michael P Sherman, Cara C Bauer, dan Jackqueline S LaGanke. 2002. "Computer-Mediated Communication and Group Decision Making: A Meta-Analysis." *Organizational Behavior and human Decision Processes* 87: 156-179.
- Bennett, G. Bradley, dan Richard C Hatfield. 2013 "The Effect of the Social Mismatch Between Staff Auditors and Client Management on the Collection of Audit Evidence." *The Accounting Review* 88, no. 1: 31-50.
- Booth-Butterfield, S, dan C Gutowski. 1993. "Message modality and source credibility can interact to affect argument processing." *Communication Quarterly* 41: 77-89.
- Brazel, Joseph F, Christopher P Agoglia, dan Richard C Hatfield. 2004. "Electronic versus Face-to-Face Review: The Effects of Alternative Forms of Review on Auditors' Performance." *The Accounting Review* 79, no. 4: 949-966.
- Brewer, Neil, dan Anne Burke. 2002 "Effect of Testimonial Inconsistencies and Eyewitness Confidence on Mock-Juror Judgements." *Law and Human Behavior* 26: 353-364.
- Burgoon, Judee K, Deborah A Newton, Joseph B Walther, dan James Baesler. 1989. "Nonverbal expectancy violations and conversational involvement." *Journal of Nonverbal Behavior* 13: 97-119.
- Carlisle, Melissa. 2015. "Auditors' Evaluation of Evidence: The Effect of Communication Channel and Management Information". Dissertation. Georgia Institute of Technology.

- Comunale, Christie L, Thomas R Sexton, dan Stephen C Gara. 2003. "The auditors' client inquiry process." *Managerial Auditing Journal* 18: 128-133.
- Endrawes, Medhat. 2010. *Professional Scepticism of Auditors: A Cross-Cultural Experiment*. PhD Thesis, Sydney: University of Western Sydney.
- Gujarati, Damodar. 1995. *Ekonometrika Dasar*. Jakarta: Erlangga
- Hartono, Jogiyanto. 2004. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE.
- Hurt, R. Kathy, Martha Eining, dan R. David Plumlee. 2008. "An Experimental Examination of Professional Skepticism." *SSRN Electronic Journal*. Diakses pada 3 September 2016. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1140267.
- Hurt, R. Kathy. 2010. "Development of a Scale to Measure Professional Skepticism." *Auditing: A Journal of Practice & Theory*, 29: 149-171.
- Kalman, Yoram M, Lauren E Scissors, Alastair J Gill, dan Darren Gergle. 2013. "Online chronemics convey social information." *Computers in Human Behavior*: 1260-1269.
- Messier, W.F, S.M Glover, dan D.F Prawitt. 2006. *Auditing and Assurance Services: A Systematic Approach*. New York: McGraw Hill.
- Nahartyo, E. 2012. *Desain dan Implementasi Riset Eksperimen Edisi Kesatu*. Yogyakarta: UPP STIM YKPN.
- Nelson, Mark W. 2009. "A Model and Literature Review of Professional Skepticism in Auditing." *Auditing: A Journal of Practice and Theory* 28, no. 2: 1-34.
- Noteberg, Anna, dan James E Hunton. 2005. "Client Inquiry Via Electronic Communication Media: Does the Medium Matter?" *Advances in Accounting Behavioral Research* 8: 87-112.
- Petty, Richard E, dan Duane T Wegener. 1998. "Attitude Change: Multiple Roles for Persuasion Variables." Diakses pada 3 September 2016. http://www.communicationcache.com/uploads/1/0/8/8/10887248/attitude_change_-_multiple_roles_for_persuasion_variables.pdf.
- PCAOB. 2010. "Auditing Standard No. 15." *Audit Evidence*.
- Sah, Sunita, Don A Moore, dan Robert J MacCoun. 2013. "Cheap talk and credibility: The consequences of confidence and accuracy on advisor credibility and persuasiveness." *Organizational Behavior and Human Decision Processes* 121 (2): 246-255.

- Saiewitz, Aaron, dan Thomas Kida. 2016. "The Effect of an Auditor's Communication Mode and Professional Tone on Client Responses to Audit Inquiries." *SSRN Electronic Journal*. Diakses pada 3 September 2016. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2449795.
- Sekaran, Uma, dan Roger dan Bougie. 2010. *Research Methods for Business: A Skill-Building Approach*. New York: John Wiley & Sons, Inc.,
- Sheldon, Oliver J, Melissa C Thomas-Hunt, dan Chad A Proell. 2008. "When timeliness matters: The effect of status on reactions to perceived time delay within distributed collaboration." *Journal of Applied Psychology* 91: 1385-1395.
- Shumate, J.R, dan R.C Brooks. 2001. "The effect of technology on auditing in government: A discussion of the paperless audit." *The Journal of Government Financial Management*: 50-55.
- Suh, K.S. 1999. "Impact of communication medium on task performance and satisfaction: An examination of media-richness theory." *Information and Management* 35: 295-312.
- Tenney, Elizabeth R, Robert J MacCoun, Barbara A Spellman, dan Reid Hastie. 2007. "Calibration Trumps Confidence as a Basis for Witness Credibility." *Psychological Science* 18: 46-50.
- The Auditing Practices Board. 2010. "Auditor Scepticism: Raising The Bar." Financial Reporting Council.
- Walther, Joseph B, dan Lisa C Tidwell. 1995. "Nonverbal cues in computer-mediated communication, and the effect of chronemics on relational communication." *Journal of Organizational Computing and Electronic Commerce* 5: 355-378.
- Wesson, Caroline J, dan Briony D Pulford. 2009. "Verbal Expressions of Confidence and Doubt ." *Psychological Report* 105: 151-160.
- Zimmerman, Aleksandra B. 2016. "The joint impact of management expressed confidence and response timing on auditor professional skepticism in client email inquiries." *Managerial Auditing Journal* 31: 566-588.