

Daftar Pustaka

- AICPA. (1999). *Home Members Teams Academic and Career Development Team 150-hour Education Requirement*. Retrieved from <http://www.aicpa.org>
- AUASB. (2012). *Professional Scepticism in an Audit of Financial Report*. Melbourne: AUASB.
- Akuntan-online. (2013, January 3). *Akuntan Online*. Retrieved January 7, 2013, from Akuntan Online Website: <http://akuntanonline.com>
- Akuntan-online. (2013, Mei 15). *Akuntan Online*. Retrieved September 21, 2013, from Akuntan Online Website: <http://akuntanonline.com>
- Alderman, C. W., dan Jim, W. D. (1982). Auditor's Perception of Time Budgets Pressures and Premature Sign-offs: A Replication and Extension. *Auditing: A Journal of Practice and Theory*, 1, 54-68.
- Allen, A., dan Woodland, A. (2010). Education Requirements, Audit Fees, and Audit Quality. *Auditing: A Journal of Practice & Theory*, 29(2), 1-25.
- AQF. (2009, April 4). *Effects of Principles-Based Standards on Audit Quality*.
- AQF. (2010, June 30). Audit Quality: Challenges for International Consistency. *Audit Quality Forum*, 1-39.
- Aranya, N., Meir, E. I., dan Bar-Ilan, A. (1978). An Empirical Examination of the Stereotype Accountant Based on Holland's Theory. *Journal of Occupational Psychology*, 139-145.
- Arnold, V., Sutton, S. G., Hayne, S. C., dan Smith, C. A. (2000). Group Decision Making: The Impact of Opportunity Cost Time Pressure and Group Support Systems. *Behavioral Research in Accounting*, 12, 69-96.

- Ashbaugh, H., LaFond, R., dan Mayhew, B. W. (2003). Do Nonaudit Services Compromise Auditor Independence? Further Evidence. *The Accounting Review*, 78(3), 611-639.
- Azad, A. (1994). Time Budget Pressure and Filtering of Time Practices in Internal Auditing: A Survey. *Managerial Auditing Journal*, 9, 17-25.
- Baron, R., dan Kenny, D. (1986). The moderator-mediator distinction in social psychological research: Conceptual, strategic, and statistical considerations. *Journal of Personality and Social Psychology*, 51, 1173-1182.
- Bazerman, M., Morgan, K., dan Loewenstein, G. (1997). The Impossibility of Auditor Independence. *Sloan Management Review*, 38, 89-94.
- BBC. (2015, Agustus 18). Retrieved from BBC Indonesia Web site: <http://www.bbc.com>
- Beach, L. R. (1990). *Image Theory: Decision Making in Personal and Organizational Context*. Chichester: Wiley.
- Beach, L. R., dan Mitchell, T. R. (1987). Image Theory: Principles, Goals, and Plans in Decision Making. *Acta Psychologica*, 66, 201-220.
- Beasley, M. S., Carcello, J. V., dan Hermanson, D. R. (2001). Top 10 Audit Deficiencies. *Journal of Accountancy*, 191(4), 63-66.
- Beasley, M. S., Carcello, J. V., Hermanson, D. R., dan Neal, T. L. (2013). *An Analysis of Alleged Auditor Deficiencies in SEC Fraud Investigations: 1998-2010*. The Central for Audit Quality. Retrieved from http://www.thecaq.org/docs/press-release-attachments/caq_deficienciesmay2013.pdf?sfvrsn=2
- Bedard, J., dan Chi, M. (1993). Expertise in Auditing. *Journal of Accounting Practice & Theory*, 12, 21-45.

- Bedard, J., Carson, E., dan Simnett, R. (2009, October). Legal Regime and Audit Fees: Disentangling the Effect of Litigation Risk and Audit Complexity.
- Bender, R. (2009). The Drivers of Audit Quality. *The Audit Committee Chair Forum*. Ernst&Young.
- Bonner, S. E., & Walker, P. L. (1994, January). The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge. *The Accounting Review*, 69(1), 157-178.
- Boone, H. N., dan Boone, D. A. (2012, April). *Journal of Extension*. Retrieved from Journal of Extension: <http://www.joe.org>
- Borthick, F., Curtis, M., dan Sriram, R. (2006, July-August). Accelerating the Acquisition of Knowledge Structure to Improve Performance in Internal Control Reviews. *Accounting, Organizations and Society*.
- Bowrin, A. R., dan King II, J. (2010). Time Pressure, Task Complexcity, and Audit Effectiveness. *Managerial Auditing Journal*, 25(2), 160-181.
- Boynton, W. C., dan Johnson, R. N. (2006). Liability Under Common Law. In W. C. Boynton, and R. N. Johnson, *Modern Auditing: Assurance Services and The Integrity of Financial Reporting* (pp. 153-154). New Jersey: John Wiley & Sons, Inc.
- Brandon, D., Crabtree, A., dan Maher, J. (2004). Nonaudit Fees, Auditor Independence, and Bond Ratings. *Auditing: A Journal of Practice & Theory*, 23(1), 1-19.
- Braun, R. L. (2000). The Effect of Time Pressure on Auditor Attention to Qualitative Aspects of Misstatements Indicative of Potential Fraudulent Financial Reporting. *Accounting Organizations and Society*, 25, 243-259.
- Brown, J. D. (2011, March). *SHIKEN*. Retrieved from JALT Testing & Evaluation SIG Newsletter: <http://jalt.org>

Buuren, J. P. (2009). On the Nature of Auditing: The Audit Partner Effect. *Dessertation*, 1-245.

Campbell, D. T., dan Stanley, J. C. (1963). *Experimental and Quasi-Experimental Designs for Research*. Chicago: Rand McNally.

CAQ. (2010). *Report on Deterring and Detecting Financial Reporting Fraud*. Retrieved January 26, 2013, from A Plan for Action: <http://www.thecaq.org/Anti-FraudInitiative/CAQAnti-FraudReport.pdf>

Carcello, J., dan Palmrose, Z.-V. (1994). Auditor Litigation and Modified Reporting on Bankrupt Clients. *Journal of Accounting Research (Supplement)*, 1-30.

Carey, P., dan Simnett, R. (2006). Audit Partner Tenure and Audit Quality. *The Accounting Review*, 81(3), 653-676.

Carpenter, T. D., Durtschi, C., dan Gaynor, L. M. (2011). The Incremental Benefits of a Forensic Accounting Course on Skepticism and Fraud-Related Judgment. *Issues in Accounting Education*, 1-21.

Causholli, M. (2009). Audits as Credence Goods: What Do Auditors Know and How Do They Use Their Information. *Dissertation*, University of Florida.

Chee-Yeow, L., dan Hun-Tong, T. (2008). Non Audit Service Fees and Audit Quality: the Impact of Auditor Specialisation. *Journal of Accounting Research*, 46(1), 199-246.

Chen, S., Sun, S. Y., dan Wu, D. (2010). Client Importance, Institutional, Improvements, and Audit Quality in China: An Office and Individual Auditor Level Analysis. *The Accounting Review*, 85(1), 127-158.

Choi, J., Kim, J., Liu, X., dan Simunic, D. (2008). Audit Pricing, Legal Liability Regimes, and Big 4 Premiums: Theory and Cross-Country Evidence. *Contemporary Accounting Research*, 25(1), 55-99.

- Choi, J.-H., Kim, F., Kim, J.-B., dan Zang, Y. (2010). Audit Office Size, Audit Quality and Audit Pricing. *Auditing: A Journal of Practice & Theory*, 29(1), 73-98.
- Choo, F. (1995). Auditors' Judgment Performance Under Stress: A Test of The Predicted Relationship by Three Theoretical Models. *Journal of Accounting, Auditing & Finance*, 10(3), 611-641.
- Choo, F. (1996). Auditor's Knowledge Content and Judgment Performance: A Cognitive Script Approach. *Accounting, Organizations and Society*, 21(4), 339-359.
- Chung, J., dan Monroe, G. S. (2001). A Research Note on the Effects of Gender and Task Complexity on an Audit Judgment. *Behavioral Research in Accounting*, 13, 111-125.
- Cianci, A. M., dan Bierstaker, J. L. (2009, November). The Impact of Positive and Negative Mood on the Hypothesis Generation and Ethical Judgments of Auditors. *AUDITING: A Journal of Practice & Theory*, 28(2), 119-144.
- Cook, E., dan Kelley, T. (1988, July). Auditor Stress and Time-Budgets. *The CPA Journal*, 83-86.
- Coram, P., Glavovic, A., Ng, J., dan Woodliff, D. (2008, November). The Moral Intensity of Reduced Audit Quality Acts.
- Coram, P., Ng, J., dan Woodliff, D. (2004). The Effect of Risk of Misstatement on the Propensity to Commit Reduced Audit Quality Acts under Time Budget Pressure. *Auditing: A Journal of Practice & Theory*, 23(2), 159-167.
- Cowperthwaite, P. (2009). *Cultures Matter: How Our Culture Affects the Way We Audit*. Toronto.
- Craswell, A., Francis, J. R., dan Taylor, S. (1995). Auditor Brand Name Reputations and Industry Specializations. *Journal of Accounting and Economics*, December, 297-322.

Craswell, A., Stokes, D. J., dan Laughton, J. (2002). Auditor Independence and Fee Dependence. *Journal of Accounting and Economics*, 33, 253-275.

Curtis, R. K. (2014). *Breaking the Barrier – An Examination into the Current State of Professional Skepticism*. Honors Scholar Theses. Retrieved from http://digitalcommons.uconn.edu/srhonors_theses/340

DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3, 183-199.

DeFond, M. L., Raghunandan, K., dan Subramanyam, K. (2002). Do Non-audit Service Fees Impair Auditor Independence? Evidence from Going Concern Audit Opinions. *Journal of Accounting Research*, 40(4), 1247-1274.

Doogar, R., Xie, H., dan Sougiannis, T. (2007, August 13). *Auditor Credibility Impairment Spillovers: Evidence from Three Andersen Engagements*. Retrieved from ssrn: <http://papers.ssrn.com>

Dopuch, N. a. (1980). The Nature of Competition in The Auditing Profession: A Descriptive dan Normative View. In J. W. Weston, *Regulation and the Accounting Profession* (pp. 77-94). Belmont, CA: Lifetime Learning.

Dopuch, N., & King, R. R. (1992, January). Negligence versus strict liability regimes in auditing: An experimental investigation. *The Accounting Review*, 97-120.

Dopuch, N., King, R., dan Schwartz, R. (2003). Independence in Appearance and in Fact: An Experimental Investigation. *Contemporary Accounting Research*, 20(1), 79-114.

Doty, J. R. (2011, August). The Reliability, Role, and Relevance of the Audit: A Turning Point. *The CPA Journal*, 31-36.

Dror, I. E., dan Fraser-MacKenzie, P. A. (2008). Cognitive Biases in Human Perception, Judgment, and Decision Making: Bridging Theory and the Real World. In D. K. Rossmo, *Criminal Investigative Failures* (pp. 53-67). CRC Press.

- Dror, I. E., Busemeyer, J. R., dan Basola, B. (1999). Decision Making Under Time Pressure: An Independent Test of Sequential Sampling Models. *Memory and Cognition*, 713-725.
- Dulleck, U., dan Kerschbamer, R. (2006, March). On Doctors, mechanics, and computer specialists: The economics of credence goods. *Journal of Economic Literature*, 44, 5-42.
- Dye, R. (1995). Incorporation and the audit market. *Journal of Accounting and Economics, February*, 75-114.
- Elnaga, Amir A. (2012). The Impact of Perception on Work Behavior. *Kuwait Chapter of Arabian Journal of Business and Management Review*.
- Endrawes, M., dan Monroe, G. S. (2011). Professional Scepticism of Auditors: A Cross-Cultural Experiment. *Auditing: A Journal of Practice and Theory*.
- Epstein, B. J. (2015, June). *Epstein Nach LLC*. Retrieved from epsteinnach web site: <http://www.epsteinnach.com>
- Erev, I., dan Roth, A. (1998). Auditor' Liability, Vague Due Care and Auditing Standards. *Reviu of Quantitative Finance and Accounting*, 11(2), 183-207.
- Ferguson, C. B., Richardson, G. D., dan Wines, G. (2000, June). Audit Education and Training: The Effect of Formal Studies and Work Experience. *Accounting Horizons*, 14(2), 137-167.
- Festinger, L. (1957). *A Theory of Cognitive Dissonance*. Stanford, CA: Stanford University Press.
- Fischbacher, U., dan Stefani, U. (2007). Strategic Errors and Audit Quality: An Experimental Investigation. *The Accounting Review*, 82, 679-704.
- FISIP-UI. (2012). Kurikulum Program Sarjana Sosiologi. http://www.fisip.ui.ac.id/kurikulum/index_files/sarjana/sosiologi.pdf.

Francis, J. R. (2011). A Framework for Understanding and Researching Audit Quality. *Auditing: A Journal of Practice & Theory*, 30(2), 125-152.

Francis, J. R., dan Yu, M. D. (2009). The Effect of Big Four Office Size on Audit Quality. *The Accounting Review*.

Francis, J., dan Wang, D. (2008). The Joint Effect of Investor Protection and Big-4 Audit on Earnings Quality Around the World. *Contemporary Accounting Research*, 25(1), 157-191.

FRC. (2010, August). Auditor Scepticism: Raising the Bar. *Discussion Paper*.

FRC. (2010, March). *Audit Quality in Australia: A Strategic Review*. Retrieved November 22, 2011, from Treasury website: <http://www.ag.gov.au/cca>

Frensch, P. (1998). *One Concept, Multiple Meanings: On How to Define The Cocept of Implicit Learning*. CA: Sage: Thousand Oaks.

Freund, T., Kruglanski, A. W., dan Shpitzajzen, A. (1985). The Freezing and Unfreezing of Impressional Primacy: Effects of the Need for Structure and the Fear of Invalidity. *Personality and Social Psychology Bulletin*, 479-487.

Fullerton, R. R., dan Durtschi, C. (2004, August 11). *The effect of professional skepticism on the fraud detection skills of internal auditors*. Retrieved from ssrn: <http://www.ssrn.com>

Gaudine, A., dan Thorne., L. (2001, May 31). Emotion and Ethical Decision-making in Organizations. *Journal of Business and Ethics*, 31, 175-187.

Glover, S. M., dan Prawitt, D. F. (2014, December). Enhancing Auditor Professional Skepticism: The Professional Skepticism Continuum. *Current Issues in Auditing: December 2014, Vol. 8, No. 2, pp. P1-P10.*, 8(2), 1-10. Retrieved from CAQ Website: <http://www.thecaq.org>

Gosh, A., dan Moon, D. (2005). Auditor Tenure and Perceptions of Audit Quality. *The Accounting Review*, 80(2), 585-612.

Grenier, J. H., Pomeroy, B., dan Stern, M. (2011, April). Signaling the Quality of Auditors' Professional Judgments: The Joint Effects of Accounting Standard Precision and Auditor Task Expertise.

Gul, F. A., Wu, D., dan Yang, Z. (2013). Do individual auditors affect audit quality? Evidence from archival data. *The Accounting Review*, 88(6), 1993-2023. Retrieved from <http://papers.ssrn.com>

Hair, J. J., Black, W. C., Babin, B. J., dan Anderson, R. E. (2010). *Multivariate Data Analysis*. Pearson Prentice Hall.

Hardies, K., Breesch, D., dan Branson, J. (2012, November). Male and Female Auditors' Overconfidence. *Managerial Auditing Journal*, 27(1), 105-118. Retrieved from ssrn.com: <http://ssrn.com/abstract=1553779>

Hermanson, D. R., Houston, R. W., dan Rice, J. C. (2007). PCAOB Inspections of Smaller CPA Firms: Initial Evidence from Inspection Reports. *Accounting Horizons*, 21(2), 137-152.

Herron, T. L., dan Gilbertson, D. L. (2011). When Auditors Fail to Audit: Themes from PCAOB Enforcements. *The CPA Journal*, 50-57.

Herz, P. J., dan Schultz Jr., J. J. (1999). The Role of Procedural and Declarative Knowledge in Performing Accounting Tasks. *Behavioral Research in Accounting*, 11, 1-26.

Hirst, M. K., dan Lockett, P. (1992). The relative effectiveness of different types of feedback in performance evaluation. *Behavioral Research in Accounting*, 4, 1-22.

Hirst, M., Luckett, P., dan Trotman, K. (1992). Effects of Feedback and Task Predictability on the Accuracy and Confidence of Judgments. *Working paper*, University of New South Wales.

Holland, J. L. (1997). *Making Vocational Choices*. New Jersey: Prentice Hall.

Holm, C., dan Steenholdt, N. (2000). *Measuring Learning Outcomes - Evolution of Cognitive Skills among Graduate Students in Auditing*. Munich: The European Accounting Association.

Huang, H.-W., Lee, C.-C., dan Rose-Green, E. (2008). Non-Audit Fees, Auditor Independence and Auditor Litigation. *Journal of Forensic Accounting*, IX, 157-174.

Hurtt, R. K. (2010). Professional Skepticism: An Audit Specific Model and Measurement Scale. *Auditing: A Journal of Practice and Theory*, 29(1), 149-171.

Hurtt, R. K., Eining, M., dan Plumlee, R. D. (2011). Linking Professional Skepticism to Auditors' Behaviors. *Working Paper*, Baylor University.

IAI. (2001). *Pernyataan Standar Audit*. Jakarta: Salemba Empat.

ICAA. (2013). *Practical Ways to Improve the Exercise and Documentation of Professional Skepticism in an ISA Audit*. Toronto Sidney: Auditing and Assurance Standards Board.

IFAC. (2011). *IFAC*. Retrieved 11 9, 2011, from <http://www.ifac.org>

Ilano, M., Magtipon, S., Pua, A., dan Vidal, A. (2008, March). An Experimental Investigation of Self-Regulatory Mechanisms and Auditor Liability Regimes. Manila, Manila, Philippines.

ISA200. (2012). Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing. *ISA*

Handbook, 71-99. Retrieved December 29, 2012, from IAASB: www.iaasb.org

ISA220. (2012). Quality Control for an Audit of Financial Statements. *IAASB Handbook*, 124-142.

ISA240. (2012). The Auditor's Responsibilities Relating to Fraud In An Audit of Financial Statements. *ISA Handbook*, 155-197.

ISA315. (2012). Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment. 265-314.

ISA330. (2012). The Auditor's Responses to Assessed Risks. *IAASB Handbook*, 324-346.

ISA520. (2012). Analytical Procedures. *IAASB Handbook*, 435-442.

ISA610 (Revised). (2013). Using The Work of Internal Auditors. *IAASB Handbook*, 931-947.

ISA700. (2012). Forming an Opinion and Reporting on Financial Statements. *IAASB Handbook*, 656-684.

Jennings, M., Kneer, D., dan Reckers, P. (1993). The Significance of Audit Decision Aids and Precase Jurists' Attitudes on Perceptions of Audit Firm Culpability and Liability. *Contemporary Accounting Review*, 9(2), 489-507.

Jensen, M. C., dan Meckling, W. H. (1976, October). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305-360.

Jusup, A. H. (2001). *Auditing (Pengauditan)*. Yogyakarta: Bagian Penerbitan STIE YKPN Yogyakarta.

Jusup, A. H. (2014). *Auditing (Pengauditan Berbasis ISA)*. Yogyakarta: Bagian Penerbitan Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara.

Kadous, K., dan Mercer, M. (2010, October 29). Jury Verdicts Against Auditors under Precise and Imprecise Accounting Standards.

Kallapur, S. (2009, January). *Antecedents and Consequences of Audit Quality: A Review*. Retrieved November 21, 2011, from Singapore Management University: <http://www.accountancy.smu.edu.sg>

Kaplan, S., dan Reckers, P. M. (1995). Auditors' Reporting Decisions for Accounting Estimates: The Effect of Assessments of The Risk of Fraudulent Financial Reporting. *Managerial Auditing Journal*, 10(5), 27-36.

Kashden, T., dan Roberts, J. (2004). Trait and State Curiosity in the Genesis of Intimacy: Differentiation from Related Constructs. *Journal of Social and Clinical Psychology*, 23(6), 792-816.

KBBI. (2013, 11 13). *kbbi web id*. Retrieved from <http://kbbi.web.id>

Kelley, T., dan Margheim, L. (1990). The Impact of Time Budget Pressure, Personality, and Leadership Variables on Dysfunctional Auditor Behavior. *Auditing*, 9(2), 21-42.

Kepmendiknas No. 232/U/2000, R. I. (2000). *PEDOMAN PENYUSUNAN KURIKULUM PENDIDIKAN TINGGI*. Jakarta: Kementrian Pendidikan Nasional.

Menteri Keuangan (2014). *Akuntan Beregister Negara*. Jakarta: Kemenkeu.

King, R., dan Schwartz, R. (1999). Legal Penalties and Audit Quality: An Experimental Investigation. *Contemporary Accounting Research*, 16(4), 685-710.

- Kirkhart, M. W. (2001). The Nature of Declarative and Nondeclarative Knowledge for Implicit and Explicit Learning. *The Journal of General Psychology*, 128(4), 447-461.
- Knechel, W. R. (2009, September 5). Audit Lessons from the Economic Crisis: Rethinking Audit Quality.
- Knechel, W. R., Krishnan, G. V., Pevzner, M., Shefchik, L., dan Velury, U. (2012, October 31). *Audit Quality: Insights from the Academic Literature*. Retrieved 12 27, 2012, from ssrn: www.ssrn.com
- Koonce, L., dan Mercer, M. (2005). Using Psychology Theories in Archival Financial Accounting Research. *Journal of Accounting Literature*, 24, 175-214.
- KPMG. (2009). Fraud Survey. Retrieved from <http://www.kpmg.com/ZA/en/IssuesAndInsights/ArticlesPublications/RiskCompliance/Documents/Fraud%20Survey.pdf>
- Krishnan, J., Sami, H., dan Zhang, Y. (2005). Does the Provision of Non-Audit Services Affect Investor Perceptions of Auditor Independence? *Auditing: A Journal of Practice & Theory*, 24(2), 111-135.
- Kruglanski, A. W., dan Freund, T. (1983). The Freezing and Unfreezing of Lay-inferences: Effects on Impressional Primacy, Ethnic Stereotyping, and Numerical Anchoring. *Journal of Experimental Social Psychology*, 448-468.
- Laughlin, P. R., dan Ellis, A. L. (1986). Demonstrability and Social Combination Processes on Mathematical Intellectual Tasks. *Journal of Experimental Social Psychology*, 22, 170-189.
- Lee, C.-W. J., dan Gu, Z. (1998). Low Balling, Legal Liabilities, and Auditor Independence. *The Accounting Review*, October, 533-555.
- Lennox, C. S. (1999, Sept./Oct.). Audit Quality and Auditor Size: An Evaluation of Reputation and Deep Pockets Hypothesis. *Journal of Business Finance & Auditing*, 26(7 and 8), 779-805.

- Li, C., Song, F., dan Wong, M. (2008). A Continuous Relation between Audit Firm Size and Audit Opinions: Evidence from China. *International Journal of Auditing*, 12(2), 111-127.
- Libby, R. (1995). *The Role of Knowledge and Memory in Audit Judgment* in *Judgment and Decision-Making Research in Accounting and Auditing*. (R. H. Ashton, and A. H. Ashton, Eds.) New York, NY: Cambridge University Press.
- Libby, R., dan Luft, J. (1993). Determinant of Judgment Performance in Accounting Settings: Ability, Knowledge, Motivation, and Environment. *Accounting, Organizations and Society*, 18(5), 425-450.
- Liyanarachchi, G. A., dan McNamara, S. M. (2007). Time Budget Pressure in New Zealand Audits. *Business Review*, 9 (Spring)(2), 61-68.
- Lys, T., dan Watts, R. (1994). Lawsuits Against Auditors. *Journal of Accounting Research (Supplement)*, 32, 65-93.
- Maines, L. A., Bartov, E., Fairfel, P., Hirst, D. E., Iannaconi, T. E., Mallett, R. (2007). Spotlight on Principles-based Financial Reporting. *Business Horizons*, 50(5), 359-364.
- Maqsood, T., Finegan, A. D., dan Walker, D. H. (2008). Biases and Heuristics in Judgment and Decision Making: The Dark Side of Tacit Knowledge. *Issues in Informing Science and Information Technology*, 295-301.
- Margheim, L., Kelley, T., dan Pattison, D. (2005). An Empirical Analysis Of The Effects Of Auditor Time Budget Pressure And Time Deadline Pressure. *The Journal of Applied Business Research*, Winter 21(1), 23-35.
- Martin, G. (1988). *Behavior Modification: What It Is and How to Do It*. Englewood Cliffs, NJ: Prentice-Hall.

- Martin, R. D., Rich, J. S., dan Wilks, T. J. (2006, September). Auditing Fair Value Measurements: A Synthesis of Relevant Research. *Accounting Horizons*, 20(3), 287-303.
- Mautz, R. K., dan Sharaf, H. A. (1961). The Philosophy of Auditing. *American Accounting Association*, Monograph #6.
- Mayers, A. (2013). *Introduction to Statistics and SPSS in Psychology*. Pearson.
- Menon, K., & Williams, D. D. (1994, April). The Insurance Hypothesis and Market Prices. *The Accounting Review*, 69(2), 327-342.
- Meuwissen, R., dan Vassen, E. (2011, October 19). *The Auditors Report*. Retrieved from The Auditors Report: <http://aaahq.org/audit/Pubs/Audrep/96summer/educ>
- Myers, dan Levy, J. (1986). *Gender Difference in Information Processing: A Selectivity Interpretation in Cognitive and Affective Response to Advertising*. Lexington.
- Miller, T. (1992). Do We Need to Consider the Individual Auditor when Discussing Auditor Independence. *Accounting, Auditing and Accountability Journal*, 5(2), 74-84.
- Nahartyo, E. (2012). *Desain dan Implementasi Riset Eksperimen*. Yogyakarta: UPP STIM YKPN.
- Nelson, M. (2009). A Model and Literature Review of Professional Skepticism in Auditing. *Auditing: A Journal of Practice & Theory*, 28(2), 1-34.
- Nelson, M., dan Tan, H. (2005). Judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A Journal of Practice and Theory*, 24 (Supplement), 41-71.

- Nessier, U., Boodoo, G., Bouchard Jr, T. J., Boykin, A. W., Brody, N., Ceci, S. J., . . . Urbina, S. (1996, February). Intelligence: Knowns and Unknowns. *American Psychologist*, 51(2), 77-101.
- Newman, D. P., Patterson, E. R., dan Smith, J. R. (2005). The Role of Auditing in Investor Protection. *The Accounting Review*, 80(1), 289-313.
- Ng, T. W., dan Feldman, D. C. (2009). How Broadly Does Education Contribute to Job Performance. *Personnel Psychology*, 62, 89-134.
- Ng, T. W., Eby, L., Sorensen, K., dan Feldman, D. C. (2005). Predictors of objective and subjective career success: A meta-analysis. *Personnel Psychology*, 58, 367-408.
- Nunnally, J. (1967). *Psychometric Methods*. New York: McGraw-Hill.
- Otley, D. T., dan Pierce, B. J. (1996). Auditor Time Budget Pressure: Consequences and Antecedents. *Accounting, Auditing & Accountability Journal*, 31-58.
- Otley, D. T., dan Pierce, B. J. (1996). The Operation of Control Systems in Large Audit Firms. *Auditing: A Journal of Practice and Theory*, 15(2), 65-84.
- Palepu, P. M. (2001). Information Asymmetry, Corporate Disclosure, and The Capital Markets: A Review of The Empirical Disclosure Literature. *Journal of Accounting and Economics*, 31(1-3), 405-440.
- Palmrose, Z. (1988). An Analysis of Auditor Litigation and Audit Service Quality. *The Accounting Review*, 63(1), 55-73.
- Pany, K., dan Whittington, O. (2001). Research Implication of The Auditing Standard Board's Current Agenda. *Accounting Horizons*, 15(4), 401-411.
- Payne, E., dan Ramsay, R. (2005). Fraud Risk Assessments and Auditors' Professional Skepticism. *Managerial Auditing Journal*, 20(3), 321-330.

- PCAOB. (2012). *Maintaining and applying professional skepticism in audits. Staff Audit Practice Alert No. 10 (SAPA 10)*. Washington, D.C.: PCAOB.
- PCAOB. (2015, June 17). *pcaob*. Retrieved from pcaobus: <http://pcaobus.org/Enforcement/Decisions/Pages/default.aspx>
- Pierce, B., dan Sweeney, B. (2004). Cost-Quality Conflicts in Audit Firms: An Empirical Investigation. *European Accounting Review*, 13(3), 415-441.
- Plesis, D., dan Koornhof, C. (2002). Financial Statement Fraud: The opinion of investors and lenders on red flags. Retrieved from <http://www.accountancysa.org.za/archives/2002/2002Feb/survey/fraud.htm>
- Polinsky, A. M., dan Shavell, S. (1989). Legal error, Litigation, and the Incentive to Obey the Law. *Journal of Law, Economic, and the Organization*, Spring, 99-108.
- Popova, V. (2013). Exploration of Skepticism, Client-Specific Experiences, and Audit Judgments. *Managerial Auditing Journal*, 28(2), 140-160.
- Presiden. (2015). *Peraturan Pemerintah No. 20 Tahun 2015 Tentang Praktik Akuntan Publik*. Jakarta: Kementerian Hukum dan Hak Asasi Manusia RI.
- Prochaska, J., dan Norcross, J. (2010). *Systems of psychotherapy: a transtheoretical analysis* (7th edition ed.). California, CA: Brooks & Cole.
- PSA620. *Penggunaan Pekerjaan Pakar Audit*. IAPI.
- Raghunandan, K., Read, W. J., dan Brown, C. D. (2003). The 150-hour Rule: Does It Improve CPA Exam Performance? *Managerial Accounting Journal*, 18(1), 31-38.
- Reynolds, J., Dies, D., dan Francis, J. R. (2004, March). Professionalservice Fees and Auditor Objectivity. *Auditing: A Journal of Practice and Theory*, 23(1), 71-93.

- Rittenberg, L. E. (2012). *Comments on Governance, Professional Skepticism, and Auditor Independence*. Retrieved June 2, 2015, from http://pcaobus.org/Rules/Rulemaking/Docket037/ps_Rittenberg.pdf
- Roberts, M. L., & Ashton, R. H. (2003). Using Declarative Knowledge to Improve Information Search Performance. *The Journal of the American Taxation Association*, 21-38.
- Robinson, S. N. (2011). An Experimental Examination of The Effects of Goal Framing and Time Pressure on Auditors' Professional Skepticism. *Dissertation*, University of North Texas.
- Roth, A., dan Erev, I. (1995). Learning in Extensive-form Games: Experimental data and Simple Dynamic Models in the Intermediate Term. *Games and Economic Behavior*, 8, 164-212.
- Rothstein, H. G. (1986). The Effects of Time Pressure on Judgments in Multiple Cue Probability Learning. *Organizational Behavior and Human Decision Processes*, 37, 83-92.
- Schmidt, J. (2011, May). *Perceived Auditor Independence and Audit Litigation: The Role of Auditor-Client Economic Bonding*. Retrieved December 5, 2011, from ssrn website: <http://www.ssrn.com>
- Shafer, W., Morris, R., dan Ketchand, A. (1999). The Effects of Formal Sanctions on Auditor Independence. *Auditing: A Journal of Practice & Theory*, 18 (Supplement), 85-101.
- Shapeero, M., Koh, H. C., dan Killough, L. N. (2003). Underreporting and Premature Sign-Off in Public Accounting. *Managerial Auditing Journal*, 18(6/7), 478-489.
- Solomon, I., Shields, M., dan Whittington, O. (1999). What Do Industry-specialist Auditors Know? *Journal of Accounting Research*, Spring, 191-208.

Squire, L. (1995). *Biological Foundations of Accuracy and Inaccuracy of Memory*. (D. Schacter, Ed.) Cambridge, MA: Harvard University Press.

Srinivasan, S., dan Skinner, D. J. (2009, March). Audit Quality and Auditor Reputation: Evidence from Japan. *Harvard Business School Accounting & Management Unit Working Paper No. 10-088*.

Staddon, J., dan Cerutti, D. (2003). Operant Conditioning. *Annual Reviews Psychology*, 54, 115-144.

STIE YKPN. (2015). Buku Panduan Mahasiswa. Yogyakarta: Sekolah Tinggi Ilmu Ekonomi YKPN Yogyakarta.

Subur, L. (2015, May 30). Government Role in Harmonizing and Converging Indonesian Accounting Standard with the IFRS. Yogyakarta.

Sunaryo, T. (2015, May 30). The Impact of IFRS for Public Accountant. Yogyakarta: Institute Akuntan Publik Indonesia.

Teoh, S. H., dan Wong, T. (1993). Perceived Auditor Quality and the Earnings Response Coefficient. *The Accounting Review*, 346-366.

Trotman, K., Wright, A., dan Wright, S. (2009). An Examination of the Effects of Auditor Rank on Pre-negotiation Judgments. *Auditing: A Journal of Practice & Theory*, 28(1), 191-203.

Turner, C. (2001). Accountability Demands and the Auditor's Evidence Search Strategy: The Influence of Reviewer Preferences and the Nature of the Response (belief vs. action). *Journal of Accounting Research*, 39 (3), 683-706.

Tversky, A., dan Kahnemann, D. (1974). Judgment Under Uncertainty: Heuristic and Biases. *Science*, 1124-1131.

- Venkataraman, R., Weber, J., dan Willenborg, M. (2008). Litigation Risk, Audit Quality, and Audit Fees: Evidence from Initial Public Offerings. *The Accounting Review*, 83(5), 1315-1345.
- Waller, W. S., dan Felix Jr., W. L. (1984). The Auditor and Learning from Experience: Some Conjectures. *Accounting, Organizations and Society*, 9(3, 4), 383-406.
- Watkins, A. L., Hillison, W., dan Morecroft, S. E. (2004). Audit Quality: A Synthesis of Theory and Empirical Evidence. *Journal of Accounting Literature*, 23, 153-193.
- Whittington, O., dan Pany, K. (2004). *Principles of Auditing and other Assurance Services* (14th ed.). Boston: McGraw Hill/Irwin.
- Wooten, T. C. (2003). Research About Audit Quality. *The CPA Journal*, 73(1), 48-51.
- Wright, W. F. (2004, April 6). *Academic versus Practical Experience as Relative Determinants of Judgment Performance and Confidence*. Retrieved October 15, 2011, from University of Waterloo Web Site: http://accounting.uwaterloo.ca/seminars/old_papers/Bill_Wright_Instruction_versus_Experience.pdf
- Wyatt, A. R. (2004). Accounting Professionalism-They Just Don't Get It! *Accounting Horizons*, 18(1), 45-53.
- Yu, H.-C. (2005, May 31). Legal Regimes, Damage Apportionment Rules, and Auditor Independence-Theory and Experimental Evidence. Taipei, Taiwan.
- Yudkowsky, E. (2008). Cognitive Biases Potentially Affecting Judgment of Global Risks. (N. Bostrom, and M. M. Čirković, Eds.) *MIRI: Global Catastrophic Risks*, pp. 91-119.
- Zerni, M. (2009). Audit Partner Specialization, Audit Fees, and Auditor-Client. *Manuscript*.

Zikmund, P. (2008). Reducing the Expectation Gap. *The CPA Journal*, 78(6), 20-25.

Zimmerman, R. L. (1983). Agency Problems, Auditing, and The Theory of The Firm: Some Evidence. *Journal of Law and Economics*, 26(2), 613-633.

Zimmerman, R. L. (1986). *Positive Accounting Theory*. Englewood Cliffs, NJ: Prentice Hall.