

DAFTAR PUSTAKA

- Abdolmohammadi, M dan A. Wright. (1987). An Examination of Effect of Experience and Task Complexity on Audit Judgment., *Journal of The Accounting Review.*, 1- 13.
- Akmal. (2006). *Pemeriksaan Intern (Internal Audit)*, Jakarta: PT. INDEKS Kelompok Gramedia.
- Allport, G. (1937). *Personality: A psychological interpretation*. New York: Henry Holt, 2013.
- Alwisol, M. (2014). *Psikologi Kepribadian* (Edisi revisi. ed.). Malang: UMM Press.
- Arens, A. A., Elder, R. J., dan Beasley, M. S. (2014). *Auditing and Assurance Services: An Integrated Approach* (Fifteenth ed.). Boston: Pearson Education Inc.
- Basuki. (2016). *Metode Penelitian Akuntansi dan Manajemen Berbasis Studi Kasus*. Surabaya: Airlangga University Press.
- Bhattacharjee, S., dan Moreno, K. K. (2013). The Role of Auditors' Emotions and Moods on Audit Judgment: A research Summary With Suggested Practice Implications. *Current Issues in Auditing*, 7(2), P1-P8.
- Birnberg, J. G., dan Shields, M. D. (1984). The Role of Attention and Memory in Accounting Decisions. *Accounting, Organizations and Society*, 9(3-4), 365-382.
- Bogdan, V., TARA, I. G., dan Olimpia, I. B. (2016). Experimental Research of Economics MA Students' Perception on the Theoretical Framework of Professional Judgment in Accounting in Connection with Individual Personality Traits. *Revista de Cercetare si Interventie Sociala*, 55, 98.
- Bungin, Burhan. (2003). *Analisis Data Penelitian Kualitatif “Pemahaman Filosofis dan Metodologis ke Arah Penguasaan Model Aplikasi”*. Jakarta : Raja Grafindo Persada
- Chung, J., dan Monroe, G. (2001). A Research Note on The Effects of Gender and Task Complexity on an Audit Judgment. *Behavioral Research in Accounting*, 13.
- Chung, J. O., Cohen, J. R., dan Monroe, G. S. (2008). The effect of moods on auditors’ inventory valuation decisions. *Auditing: A Journal of Practice & Theory*, 27(2), 137-159.
- Cianci, A. M., dan Bierstaker, J. L. (2009). 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.

- Elisabeth, M. A. Tielman. (2010). Pengaruh Tekanan Ketaatan, Tekanan Anggaran Waktu, Kompleksitas Tugas, Pengetahuan dan Pengalaman Auditor Terhadap Audit Judgment. Skripsi Fakultas Ekonomi dan Bisnis. Universitas Diponogoro Semarang.
- Feist, J., dan Feist, G. J. (2009). *Theories of Personality*. (Seventh Edition ed.). California: The McGraw-Hill Companies.
- Gibbins, M. (1984). Propositions About The Psychology of Professional Judgment in Public Accounting. *Journal of Accounting Research*, 103-125.
- Guy, Dan M. (2002). *Auditing*. Jakarta: Erlangga.
- Hadari, Nawawi. (2003). *Manajemen Sumber Daya Manusia Untuk Bisnis yang Kompetitif*. Yogyakarta: Gajah Mada University Press.
- Hartadi, Bambang. 1997, *Sistem Pengendalian Intern ; Dalam Hubungannya Dengan Manajemen Audit* Yogyakarta : BPFE.
- Heinz, P., Patel, C., dan Hellmann, A. (2013). Some theoretical and methodological suggestions for studies examining accountants' professional judgments and earnings management. *Advances in Accounting*, 29(2), 299-311.
- Hery. (2017). *Auditing dan Asurans*. Jakarta: Grasindo.
- Hidayah, A.I. (2013). *Autobiografi Hati Seseorang Auditor*. Universitas Brawijaya Malang
- Idris, Seni Fitriani, (2012). Pengaruh Tekanan Ketaatan, Kompleksitas Tugas, Pengetahuan dan Persepsi Etis terhadap Audit Judgement. Skripsi Universitas Diponegoro. Semarang.
- IIA (The Institute of Internal Auditors). (2021). International Standards for the Professional Practice of Internal Auditing. Diakses pada 17 Februari 2021 <https://na.theiia.org/standards-guidance/pages/new-ippf.aspx>
- Jamilah, S., Fanani, Z., dan Chandrarin, G. (2007). Pengaruh Gender, Tekanan Ketaatan dan Kompleksitas Tugas terhadap audit Judgement. *Simposium Nasional Akuntansi X*. 26-28
- Kamayanti, A. (2012). Cinta: Tindakan Berkesadaran Akuntan (Pendekatan Dialogis Dalam Pendidikan Akuntansi). *Prosiding Simposium Nasional Akuntansi XV Solo*
- Koroy, T. R. (2007). Pengaruh Preferensi Klien dan Pengalaman Audit Terhadap Pertimbangan Auditor. *The Indonesian Journal of Accounting Research*, 10(1).

- Libby, R., dan Luft, J. (1993). Determinants of Judgment Performance in Accounting Settings: Ability, Knowledge, Motivation, and Environment. *Accounting, Organizations and Society*, 18(5), 425-450.
- Ludigdo, U. (2007). *Paradoks Etika Akuntan*. Yogyakarta: Pustaka Pelajar
- Mardisar, D., dan Sari, R. N. (2007). Pengaruh Akuntabilitas dan Pengetahuan Terhadap Kualitas Hasil Kerja Auditor. *Simposium Nasional Akuntansi X*, 26-28.
- Meyer, M., dan Rigsby, J. T. (2001). A Descriptive Analysis of The Content and Contributors of Behavioral Research in Accounting 1989–1998. *Behavioral Research in Accounting*, 13(1), 253-278.
- Miles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis: An expanded sourcebook*. sage.
- Mulyadi. (2002). *Auditing* (Edisi keenam ed.). Jakarta: Salemba Empat.
- Pasanda, E., dan Paranoan, N. (2013). Pengaruh Gender Dan Pengalaman Audit Terhadap Audit Judgment. *Jurnal Akuntansi Multiparadigma*, 4(3).
- Pertiwi, Gunawan, dkk. 2015. Pengaruh Orientasi Tujuan dan Self-Efficacy Terhadap Audit Judgement. *Jurnal Penelitian SpeSIA : Bandung*.
- Reeve, R., Holmes, H., Li, P., dan Patel, C. (2001). Debiasing the curse of knowledge and audit judgement: experience reconsidered. *South African Journal of Accounting Research*, 15(2), 1-17.
- Saadullah, S. M. (2011). *Do Personality Traits of Accountants Affect Their Performance and Ethical Judgment?*, The University Of Memphis.
- Sahifuddin, A., Haryadi, B., dan Zuhdi, R. (2015). Mengurai Professional Judgement Auditor Dalam Proses Audit Laporan Keuangan. *Simposium Nasional Akuntansi XVIII*.
- Santoso, Budi. (2012). Dilema Judgement Internal Auditor Dalam Perspektif Falsafah Jawa "Ngonongono Yo Ngonongono Ning Ojo Ngonongono". Universitas Brawijaya. Malang.
- Schmutte, J., dan Duncan, J. R. (2009). Professional judgment: A Model For Accounting and Auditing Decisions. *The CPA Journal*, 79(9), 32.
- Sugiyono. 2013. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Badung : Alfabeta
- Suryabrata, S. (2014). *Psikologi Kepribadian*. Jakarta: PT. Raja Grafindo Persada.
- Sutedi, Dedi. (2009). *Prosedur Penelitian Suatu Pendekatan Praktik*. Edisi Revisi 2010. Jakarta: PT Rineka Cipta.

- Tuanakotta, T. M. (2011). *Berpikir kritis dalam Auditing*. Penerbit Salemba Empat.
- Tuanakotta, T. M. (2013). *Audit Berbasis ISA (International Standards on Auditing)*. Jakarta: Salemba Empat.
- Tunggal, Amin Widjaja. 2012. *Intisari Internal Audit*. Jakarta: Rineka Cipta.
- Waller, W. S., dan Felix Jr, W. L. (1987). Auditors' Covariation Judgments. *Accounting review*, 275-292.
- Wedemeyer, P. D. (2010). A discussion of auditor judgment as the critical component in audit quality—A practitioner's perspective. *International Journal of Disclosure and Governance*, 7(4), 320-333.
- Westerdahl, S. (2004). *Structure” or “judgement”?* *A field study in auditing*. Paper presented at the Audit in Action workshop, Centre for analysis of risk and regulation, London School of Economics, February.
- , *Internal Audit Charter PT. Rekayasa Industri*
- , *Peraturan Pemerintah Nomor 45 Tahun 2005 Tentang Pendirian, Pengurusan, Pengawasan dan Pembubaran BUMN*
- , *Piagam Internal Audit (Internal Audit Charter) PT. Rekayasa Industri*
- , *Undang-Undang Nomor 19 Tahun 2003 Tentang Badan Usaha Milik Negara.*