

DAFTAR PUSTAKA

- Abdillah, W., & Hartono, J. (2015). *Partial Least Square (PLS): Alternatif Structural Equation Modeling (SEM) dalam Penelitian Bisnis*. Yogyakarta: CV. ANDI OFFSET.
- Anshori, M., & Iswati, S. (2009). Metodologi Penelitian Kuantitatif. In *Airlangga University (AUP)*.
- Aranya, N., Pollock, J., & Amernic, J. (1981). An examination of professional commitment in public accounting. *Accounting, Organizations and Society*, 6(4), 271–280. [https://doi.org/10.1016/0361-3682\(81\)90007-6](https://doi.org/10.1016/0361-3682(81)90007-6)
- Arrow, K. J. (2011). Uncertainty and The Welfare Economics of Medical Care. *The American Economic Review*, 53(5), 941–973.
- Azis, N. A., Subroto, B., Rosidi, & Subekti, I. (2015). Professional Commitment, Auditor Independence, and Organizational Ethical Culture: Empirical Evidence from Indonesia, 3(09), 28–36.
- Barnett, T., Brown, G., & Bass, K. (1994). The Ethical Judgments of College Students regarding Business Issues. *Journal of Education for Business*, 69(6), 333–338.
- Boon, K., Mckinnon, J., & Ross, P. (2008). *Audit service quality in compulsory audit tendering: Preparer perceptions and satisfaction*. *Accounting Research Journal* (Vol. 21). <https://doi.org/10.1108/10309610810905917>
- Brown, V. L., Gissel, J. L., & Gordon Neely, D. (2016). *Audit quality indicators: perceptions of junior-level auditors*. *Managerial Auditing Journal* (Vol. 31). <https://doi.org/10.1108/MAJ-01-2016-1300>
- Byrness, J., Miller, D., & Schafer, W. D. (1999). Gender Differences in Risk Taking: A Meta-Analysis. *Psychological Bulletin*, 125, 367–383.
- Cahan, S. F., & Sun, J. (2015). The Effect of Audit Experience on Audit Fees and Audit Quality. *Journal of Accounting, Auditing and Finance*, 30(1), 78–100. <https://doi.org/10.1177/0148558X14544503>
- Carcello, J. V, Hermanson, R. H., & Mcgrath, N. T. (1992). Audit Quality Attributes: The Perceptions of Audit Partners, Statement Users. *AUDITING: A Journal of Practice & Theory*, 11(1), 1–15.
- Chen, C. J. P., Shome, A., & Su, X. (2001). How is Audit Quality Perceived by Big 5 and Local Auditors in China? A Preliminary Investigation. *International Journal of Auditing*, 5(2), 157–175. <https://doi.org/10.1111/j.1099-1123.2001.00332.x>
- Chung, J., & Monroe, G. S. (2000). The effects of experience and task difficulty on accuracy and confidence assessments of auditors. *Accounting and Finance*, 40(2), 135–152. <https://doi.org/10.1111/1467-629X.00040>
- Craswell, A. T., Francis, J. R., & Taylor, S. L. (1995). Auditor brand name

- reputations and industry specializations. *Journal of Accounting and Economics*, 20(3), 297–322. [https://doi.org/10.1016/0165-4101\(95\)00403-3](https://doi.org/10.1016/0165-4101(95)00403-3)
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199. [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1)
- Francis, J R and Yu, M. . (2009). “Big4 Office size and Audit Quality”,. *The Accounting Review*, 84(5), 1521–1552.
- Francis, B., Wu, Q., & Siraj, I. (2018). Auditor’s Diversified Experience and Audit Characteristics, 1(1), 1–44.
- Francis, J. R. (2011). A framework for understanding and researching audit quality. *Auditing*, 30(2), 125–152. <https://doi.org/10.2308/ajpt-50006>
- Francis, J. R., & Yu, M. D. (2009). Big 4 Office Size and Audit Quality. *The Accounting Review*, 84(5), 1521–1552.
- Gibson, J. L., Ivancevich, J. M., & Donnelly, J. H. (1996). *Organisasi : Perilaku, Struktur, dan Proses*. (N. Adiarni, Ed.) (1st ed.). Jakarta: Binarupa Aksara.
- Gul, F. A., Wu, D., & Yang, Z. (2013). Do Individual Auditors Affect Audit Quality? Evidence from Archival Data. *American Accounting Association*. <https://doi.org/10.2308/accr-50982>
- Hayes, R., Dassen, R., Schilder, A., & Wallage, P. (2005). *Principles of Auditing : An Introduction to International Standards on Auditing*. (Prentice Hall, Ed.) (2nd ed.). Pearson Education Limited.
- Imam Ghozali. (2013). Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi. Semarang: Badan Penerbit Universitas Diponegoro.
- Imron, M. A., Widyastuti, T., & Amilin. (2017). Pengaruh Pengetahuan Audit , Independensi Dan Audit Investigasi Pada Auditor Inspektorat Jenderal Kementerian Keuangan. *Jurnal Ilmiah WIDYA Ekonomika*, 1(July), 1–8.
- J. Meyers-Levy. (1989). *Gender differences in information processing: A selectivity interpretation*. Lexington: Lexington Books/DC Heath & Com.
- Johnson, E. B. (2007). *Contextual teaching & learning: menjadikan kegiatan belajar-mengajar mengasyikkan dan bermakna / Elaine B. Johnson*. Bandung: Bandung, MLC.
- Karjalainen, J., Niskanen, M., & Niskanen, J. (2018). The effect of audit partner gender on modified audit opinions. *International Journal of Auditing*, 22(3), 449–463. <https://doi.org/10.1111/ijau.12130>
- Kilgore, A., Radich, R., & Harrison, G. (2011). The Relative Importance of Audit Quality Attributes. *Australian Accounting Review*, 21(3), 253–265. <https://doi.org/10.1111/j.1835-2561.2011.00141.x>
- Kuntari, Y., Chariri, A., & Nurdhiana, N. (2017). The Effect of Auditor Ethics, Auditor Experience, Audit Fees and Auditor Motivation on Audit Quality. *Sriwijaya International Journal of Dynamic Economics and Business*, 1(2), 203. <https://doi.org/10.29259/sijdeb.v1i2.17>

- Lawrence, A., Minutti-Meza, M., & Zhang, P. (2011). Can big 4 versus non-big 4 differences in audit-quality proxies be attributed to client characteristics? *Accounting Review*, *86*(1), 259–286. <https://doi.org/10.2308/accr.00000009>
- Lee, C.-W. J., Liu, C., & Wang, T. (1999). The 150-hour rule. *Journal of Accounting and Economics*, *27*(2), 203–228.
- Limperc, T. (1932). *Theory of Inspired Confidence*. Amsterdam: University of Amsterdam.
- Low, K.-Y. (2004). The Effects of Industry Specialization on Audit Risk Assessments and Audit- Planning Decisions. *The Accounting Review*, *79*(1), 201–219.
- M. Fakhri. (2006). *Analisis Gender dan Transformasi Sosial*. Yogyakarta: Pustaka Pelajar.
- Martinov-Bennie, K. &. (2014). The drivers of audit quality: auditors' perceptions, 3–15.
- Nasution, D., & Östermark, R. (2012). The impact of social pressures, locus of control, and professional commitment on auditors' judgment: Indonesian evidence. *Asian Review of Accounting*, *20*(2), 163–178. <https://doi.org/10.1108/13217341211242204>
- Pratt, J., & Beaulieu, P. (1992). Organizational culture in public accounting: Size, technology, rank, and functional area. *Accounting, Organizations and Society*, *17*(7), 667–684. [https://doi.org/10.1016/0361-3682\(92\)90018-N](https://doi.org/10.1016/0361-3682(92)90018-N)
- Robbins, S. P. (2003). *Prinsip-Prinsip Perilaku Organisasi*. Jakarta: Erlangga.
- Setiawan, W. Y. (2018). Gender Differences in Auditors' Judgments: Evidence from Indonesia. *Review of Integrative Business and Economics Research*, *7*(1), 350–358.
- Shawver, T. J., Bancroft, P., & Sennetti, J. T. (2006). Can the 'Clan Effect' Reduce the Gender Sensitivity to Fraud? The Case of the IPO Environment. *Journal of Forensic Accounting*, (7), 185–208.
- Simanjuntak, P. (2008). Pengaruh Time Budget Pressure dan Resiko Kesalahan terhadap Penurunan Kualitas Audit (Reduced Audit Quality) (Studi Empiris pada Auditor KAP di Jakarta).
- Smith, D., & Hall, M. (2008). An empirical examination of a three-component model of professional commitment among public accountants. *Behavioral Research in Accounting*, *20*(1), 75–92. <https://doi.org/10.2308/bria.2008.20.1.75>
- Sugiarto. (2001). *Teknik Sampling*. Jakarta: PT. Gramedia Pustaka Utama.
- Sugiyono. (2014). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- Sulaiman, N. A., Yasin, F. M., & Muhamad, R. (2018). Perspectives on Audit Quality: An Analysis. *Asian Journal of Accounting Perspectives*, *11*(1), 1–27.

- Sulistyo, H. (2017). Studi Turnover Auditor Kantor Akuntan Publik di Indonesia Berdasarkan Jenis Kelamin, Tingkat Pendidikan, Jabatan dan Kota. *Jurnal Ekonomi Manajemen Dan AKuntansi*, (43), 49–58.
- Watts, R. L. S., & Zimmerman, J. L. (1978). Towards a Positive Theory of The Determination of Accounting Standards. *The Accounting Review*, 112–134.
- Whittington, R., & Kurt Pany. (2012). *Principle of Auditing and Other Assurance Service* (18th ed.). New York: Mc-Graw- Hill.
- Wiryadi, A. (2013). Pengaruh asimetri informasi, kualitas audit, dan struktur kepemilikan terhadap manajemen laba, *1*(2), 155–180.