

1DAFTAR PUSTAKA

- Abdolmohammadi, M. J., dan Wright. A. 1987. "An Examination of the Effects of Experience and Task Complexity on Audit Judgements", *The Accounting Review*, Januari pp. 1-13.
- Agoes, S. 2012. *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*. Jakarta: Penerbit Salemba Empat.
- Al Momani, M. A., dan Obeidat, M. I. 2013. "The Effect of Auditors' Ethics on Their Detection of Creative Accounting Practices: A Field Study", *International Journal of Business and Management*, Vol. 8 (13), pp. 118-136.
- Amit, R., dan Schoemaker, D. P. J. H. 1993. "Strategic Assets and Organizational of Rent", *Strategic Management Journal*, Vol 14 (1), pp. 33-46.
- Ardelean, A. 2013. "Auditors'Ethics and their Impact on Public Trust", *Procedia - Social and Behavioral Science*, Vol. 92, pp. 55-60.
- Arens, A. A., dan Loebbecke. J. K. 2011. *Auditing : Pendekatan Terpadu* Edisi Indonesia. Jakarta: Salemba Empat.
- Arens, A. A., Elder, R. J., dan Beasley, M. S. 2008. *Auditing and Assurance Service an Integrated Approach*. Tenth Edition. USA: Pearson Prentice Hall.
- Arens, A. A., Elder, R. J., Beasley, M. S., dan A. A. Jusuf. 2011. *Auditing and Assurance Service an Integrated Approach-An Indonesia Adaptation*. Jakarta: Penerbit Salemba Empat.
- Ashton, A. H. 1991. "Experience and Error Frequency Knowledge as Potential Determinants of Audit Expertise." *The Accounting Review*, Vol 66 (2), pp. 218-239.
- Association of Certified Fraud Examiners. *Situs Web: 2012. Report to the Nations*.
- Baker (1997). "Leveraging human capital", *Journal of Knowledge Management*, Vol. 1 (1), pp. 63-74.
- Baker, R. C. 2005. "The Varying Concept of Auditor Independence Shifting with the Prevailing Environment", *The CPA Journal*, Vol.75.

- Ball, R., 2009. "Market and political/regulatory perspectives on the recent accounting scandals", *Journal of Accounting Research*, Vol. 47 (2), pp. 277 - 323.
- Baotham, S., dan Ussahawanitchakit, P. 2009. "Audit Independence, Quality, and Credibility: Effects on Reputation and Sustainable Success of CPAs in Thailand", *International Journal of Business Research*, Vol. 9 (1), pp. 1–25.
- Barney, J. B. 1986. "Organizational culture: can it be a source of sustainable competitive advantage", *Academy of Management Review*, Vol. 11 (3), pp. 656-665.
- Barney, J. B. 1991. "Firm Resources and Sustained Competitive Advantage", *Journal of Management*, Vol 17 (1), pp. 99-120.
- Barney, Jay. 2002. "Is the Resource-Based "View" A Useful Perspective for Strategic Management Research? Yes", *Academy of Management Review*, Vol. 26 (1), pp. 41-56.
- Barney, J. B. 1995. "Looking inside competitive advantage", *Academy of Management Executive*, Vol 9 (4), pp. 49-61.
- Barton, J. 2005. "Who Cares about Auditor Reputation?", *Contemporary Accounting Research*, Vol. 22(3), pp.549-586.
- Barton, J., dan Simko, P. 2002. "The Balance Sheet as an Earnings Management Constraint", *The Accounting Review*, Vol. 80 (2), pp. 193–219.
- Beasley, M., Carcello, J., dan Hermanson, D. 2010. *Fraudulent Financial Reporting: 1998–2007, An Analysis of U.S. Public Companies*. New York, NY: Committee of Sponsoring Organizations of the Treadway Commission.
- Beattie, V., Fearnley, S dan Hinesc, T. 2011. "Factors Affecting Audit Quality in the 2007 UK Regulatory Environment: Perceptions of Chief Financial Officers, Audit Committee Chairs and Audit Engagement Partners", *Seminar Presentation at Warwick Business School*, 2nd February 2011.
- Beck, P. J., Frecka, T. J., dan Solomon, I. 1988. "A Model of the Market for MAS and Audit Services: Knowledge Spillovers and Auditor-Auditee Bonding", *Journal of Accounting Literature*, pp.50 - 64.
- Becker, C. L., DeFond, M. L., Jiambalvo, J., dan Sumbrayan, K. R. 1998. "The Effect on Audit Quality on Earning Management", *Contemporary Accounting Research*. Vol. 15 (1), pp. 1-24.

- Beckman. 1999. *The Current State of Knowledge Management*. In Liebowitz, J. *Knowledge Management Handbook*. New York: CRC Press.
- Bedard, J., dan Michelene, T. H. 1993. "Expertise in Auditing", *Journal of Accounting Practice and Theory*, Vol. 12, pp. 21-45.
- Beekun, R. 1997. *Islamic Business Ethics* (IIIT Publications, Herdon, VA).
- Behn, B. K., Choi, J. H, dan Kang, T. 2008. "Audit Quality and Properties of Analyst Earnings Forecasts", *The Accounting Review*, Vol. 83 (2), pp. 327-349.
- Bender, R. 2014. "The Driver of Audit Quality", Cranfield University.
- Bertens K. 2000. *Pengantar Etika Bisnis*, Yogyakarta: Kanisius.
- Bonner, S.E. 1990. "Experience Effects in Auditing: The Role of Task-Specific Knowledge", *The Accounting Review*, Vol. 65 (1), pp. 72 - 92.
- Bonner, S. 2008. *Judgment and Decision Making in Accounting*. Upper Saddle River, NJ: Pearson Prentice Hall.
- Bonner, S. E., dan Lewis, B. L. 1990. "Determinants of Auditor Expertise", *Journal Accounting Research (Supplement)*, pp. 1-28.
- Bonner, S. E., and Walker, P. L. 1994. "The effects of instruction and experience on the acquisition of auditing knowledge", *The Accounting Review*, Vol. 69(1), pp. 157-178.
- Boo, E dan Chyekoh, H. 2004. "Are Client-Perceived Audit Firm Reputation and Audit Team Attributes Associated with BigN Audit Fees?" *CAAR seminar Nanyang Technological University*.
- Borch O. J., Huse, M., dan Senneseth, K. 1999. "Resource Configuration, Competitive Strategies and Corporate Entrepreneurship: An Empirical Examination of Small Firms", *Entrepreneurship Theory and Practice*, Vol. 24 (1), pp. 49-70.
- Boynton, W. C., Johnson, R. N., dan Kell, W. G. 2003. *Modern Auditing*, Sixth Edition, John Wiley & Son, Inc, New York.
- Brawn, L. T., dan Stanners, R. F. 1983. "The assessment and modification of concept interrelationships", *Journal of Experimental Education*, Vol. 52, pp. 11 - 21.

- Buckley, J. W., dan P. O'Sullivan. 1980. "Regulation and Public Accounting: What are the issues?." *Auditing: Journal of Practice and Theory*. Vol. 1 (1), pp. 1-21.
- Carcello, J. V., dan Palmrose, Z. V. 1994. "Auditor litigation and modified reporting on bankrupt clients", *Journal of Accounting Research*, Vol. 32 (Supplement), pp. 1- 30.
- Carcello, J. V., Hermanson, R. H., dan McGrath, N. T. 1992. "Audit Quality Attributes: The Perception of Audit Partner, Prepares, and Financial Statement User", *Auditing: Journal of Practice and Theory*. Vol. 11 (1), pp. 1-15.
- Carey, P., dan Simmett, R. 2006. "Audit Partner Tenure and Audit Quality", *The Accounting Review*, Vol. 81 (3), pp. 653-676.
- Caster, P., dan Pincus, K. V. 1996. "An Empirical Test of Bentham's Theory of the Persuasiveness of Evidence", *Auditing: Journal of Practice & Theory*, Vol. 15, pp. 1-22.
- Chaney, P., dan Philipich, K. 2002. "Shredded reputation: The cost of audit failure", *Journal of Accounting Research*, Vol. 40 (4), pp. 1221 - 1245.
- Choo, F., dan Trotman, K. T. 1991. "The Relationship Between Knowledge Structure and Judgements for Experienced and Inexperienced Auditors", *The Accounting Review*, Juli, pp. 464-485.
- Christ, M. Y. 1993. "A Evidence on The Nature of Audit Planning Problem Representation: An Examination of Auditor Free Recalls", *The Accounting Review*, Vol. 69 (April), pp. 304-322.
- Christensen, B. E., Glover, S. M., Omer, T. C., dan Shelley, M. K. 2013. *Field Evidence on Auditors' and Investors' Views on Audit Quality*. Australian School of Business School of Accounting.
- Clark, B. H., dan Montgomery, D. B. 1998. "Deterrence, Repuations and Competitive Cognitifion", *Management Sciences*, Vol. 44 (1), pp. 62-82.
- Cloyd, C. 1997. "Performance in Tax Research Tasks: The Joint Effects of Knowledge and Accountability", *The Accounting Review*. Vol. 72 (January), pp. 111-132.
- Committee of Sponsoring Organization (COSO). 1999. *Fraudulent Financial Reporting: 1987-1997 – An Analysis of U.S. Public Companies. By the National Commission on Fraudulent Financial Reporting*. New York, NY: AICPA. 2004. <http://www.coso.org>

- Craswell, A. T., J. R. Francis., dan S. L. Taylor. 1995. "Auditor Brand Name Reputations and Industry Specializations", *Journal of Accounting and Economics*, Vol. 20 (3), pp. 297-322.
- Davidson, R. A., dan Neu, D. 1993. "A Note on the association between audit firm size and audit quality", *Contemporary Accounting Research*, Vol. 9 (2), pp. 479-488.
- Davis, L. R. Soo, B. S, dan Trompeter, G. M. 2009. "Auditor Tenure and the Ability to Meet or Beat Earnings Forecasts", *Contemporary Accounting Research*, Vol. 26, pp. 517 – 548.
- DeAngelo, L.E. 1981a. "Auditor Independence, Low Balling and Disclosure Regulation." *Journal of Accounting and Economics*, Vol. 3 August, pp. 113-127.
- DeAngelo, L. E. 1981b. "Auditor Size and Audit Quality" *Journal of Accounting and Economics*, Vol. 3 (3), pp. 183-199.
- DeFond, M. L. 2012. "The Consequences of Protecting Audit Partners' Personal Assets from the Threat of Liability: A Discussion", *Journal of Accounting and Economics*, Vol. 54, pp. 174-179.
- DeFond, M. L. dan Jiambalvo, J. 1993 "Factors Related to Auditors Client Disagreement Over Income Increasing Accounting Methods", *Contemporary Accounting Research*, Vol. 9, pp. 415-431.
- DeFond, M. L., Francis, J. R., dan Wong, T. J. 2000. "Auditor Industry Specialization and Market Segmentation: Evidence from Hong Kong", *Auditing: A Journal of Practice and Theory*. Vol 19 (1), pp 49-66.
- DeFond, M., dan Zhang, J. 2013. "A Review of Archival Auditing Research",
- Deis, D. R., dan Groux, G. A. 1992. "Determinants of Audit Quality in The Public Sectors", *The Accounting review*, Vol 67 (3), pp 462-479.
- Demirkhan, S dan Fuerman, R. D. 2014. "Auditor Litigation: Evidence That Revenue Restatements are Determinative". *Research in Accounting Regulation*. Vol. 26. pp 164 -174.
- DeZoort, F. T., dan Lord, A. T. 1997. "A Review and Synthesis of Pressure Effects Research in Accounting", *Journal of Accounting Literature*, Vol. 16, pp. 28 - 85.
- Dilman, D. A. 2007. *Mail and Internet Surveys: The Tailored Design Method*. New York, John Wiley & Sons.

- Ditkaew, N., dan Ussahawanitchakit, P. 2008. "Antecedents and Consequence of Audit Expertise: An Empirical Investigation of Thai Public Accountants", *Review of Business Research*, Vol. 8 (2), pp. 84-91.
- Dopuch, N., dan Simunic, D. 1982. "Competition in Auditing Research: An Assessment." *Paper read at the 4th symposium on auditing research*, University of Illinois at Urbana-Champaign.
- Duff, A. 2004. "*Auditqual: Dimensions of Audit Quality*". The Institute of Chartered Accountants of Scotland.
- Dye, R. 1993. "Auditing standards, legal liability, and auditor wealth." *Journal of Political Economy*, Vol. 101 (5), pp. 887 - 914.
- Easton, P. D., dan Zmijewski, M. E. 1989. "Cross-Sectional Variation in The Stock Market Response to Accounting Earnings Announcements", *Journal of Accounting and Economics*, Vol. 11 (2–3), Pages 117-141.
- Egan, L. C., Laurie, R. S., dan Bloom, P. 2007. "The Origin of Cognitive Dissonance", *Psychological Science*, pp. 978 - 983.
- Elder, R. J. 1997. "A Comment on Audit Quality in Audits of Federal Programs by Non Federal Auditors." *Accounting Horizon*, Vol. 11 (1). Pp.201-223.
- Elliot, J. 1991. *Action Research for Educational Change*. Buckingham: Open University Press.
- Elitzur, R., dan Falk, H. 1996. "Planned Audit Quality." *Journal of Accounting and Public Policy*. Vol. 15. pp 247-269.
- Epstein, M. J., dan Geiger, M. A. 1994. "Investor Views of Audit Assurance: Recent Evidence of The Expectation Gap." *Journal of Accountancy*, Vol. 177, pp. 60-66.
- Eraut, M. 1994. *Developing Professional Knowledge and Competence*. London: Falmer Press.
- Ettredge, M., Bedard, J. C., dan Johnstone, K. 2008. "Fee Pressure and the Longitudinal Dynamics of Audit Engagement Budgeting and Reporting", *Advances in Accounting, Incorporating Advances in International Accounting*, Vol. 24 (June), pp. 32-40.
- Ettredge, M., Fuerherm, E., dan Li, C. 2014. "Fee Pressure and Audit Quality", *Accounting, Organizations and Society*, forthcoming.

- Farmer, T. A., Rittenberg, L. E., dan Trompeter. G. M. 1987. "An Investigation of the Impact of Economic and Organizational Factors on Auditor Independence", *Auditing: A Journal of Practice and Theory*, Vol 7 (1), pp. 1 - 14.
- Ferguson, A., Francis, J., dan Stokes, D. 2003. "The Effects of Firm-Wide and Office-Level Industry Expertise on Audit Pricing." *The Accounting Review*, Vol. 78 (2), pp. 429-448.
- Fraedrich, T., dan Ferrell. 1994. "Assessing the Application of Cognitive Moral Development Theory to Business Ethics", *Journal of Business Ethics*, Vol. 13 (10), pp. 829-38.
- Festinger, L. 1957. *A Theory of Cognitive Dissonance*. Stanford University Press
- Financial Reporting Council. 2006. Promoting Audit Quality. Diakses pada <http://www.frc.org.uk/images/uploaded/documents/Promoting%20Audit%20Quality%20 paper %20web%20optimised1.pdf> pada tanggal, 30 Juli 2014.
- Firth, M., dan Liau-Tan, C. K. 1998. "Auditor Quality, Signaling, and The Valuation of Initial Public Offerings". *Journal of Business Finance and Accounting*, Vol. 25. (1 & 2), pp.123-140.
- Francis, J. R. 2004. "What do We Know about Audit Quality?" *The British Accounting Review*, Vol. 36, pp. 345-368.
- Francis, J. R. 2011. "A Framework for Understanding and Researching Audit Quality," *Auditing: A Journal of Practice & Theory*, Vol. 30 (2), pp. 125-152.
- Francis, J., dan Krishnan, J. 1999. "Accounting Accruals and Auditor Reporting Conservatism", *Contemporary Accounting Research*, Vol. 16 (1), pp. 135-165.
- Francis, J. R., dan M. Yu, 2009. "The Effect of Big 4 Office Size on Audit Quality", *The Accounting Review*, Vol. 84 (5), pp. 1521-1552.
- Francis, J. R. and Wilson, E. R. 1988. "Auditor Changes: A Joint Test of Theories Relating to Agency Cost and Auditor Differentiation", *The Accounting Review*, Vol. 63 (4), pp. 663-682.
- Franciskus, J. R., dan Krishan, J. 1999. "Accounting Accruals and Auditor Reporting Conservatism", *Contemporary Accounting Research*, Vol. 16 (1), pp.135-165

- Frankel, R. M., Johnson, M. F., dan Nelson. K. K. 2002. "The Relation Between Auditors' Fees for Non-Audit Services and Earnings Management", *The Accounting Review*, Vol. 77, pp. 71-105.
- Frantz, P. (1999). "Auditor's Skill, Auditing Standards, Litigation, and Audit Quality", *British Accounting Review*, Vol. 31, pp 151-183.
- Franz, M. S. 1992. *Berfilsafat dari Konteks*. PT. Gramedia Pustaka Utama, Jakarta, pp. 144.
- Free, C., 1999. "Limiting Auditor Liability", *Bond Law Review*, No. 11, pp 118-135.
- Gendron, Y., Suddaby, R., dan Lam, H. 2006. "An Examination of the Ethical Commitment of Professional Accountants to Auditor Independence", *Journal of Business Ethics*, Vol. 64, pp. 169-193.
- Ghozali, I. 2008a. *Structural Equation Modeling: Model Alternatif dengan Partial Least Square*. Badan Penerbit Universitas Diponegoro, Semarang.
- Ghozali, I. 2009. *Analisis Multivariate Lanjutan dengan Program SPSS*. Badan Penerbit Universitas Diponegoro, Semarang.
- Ghozali, I. 2008b. *Model Persamaan Struktural: Konsep dan Aplikasi dengan Program AMOS Ver. 16*. Badan Penerbit Universitas Diponegoro, Semarang.
- Ghozali, Imam. 2011. *Model Persamaan Struktural Konsep dan Aplikasi dengan Program Amos 19*. Badan Penerbit Universitas Diponegoro, Semarang.
- Goldman, A., dan Barlev, B. 1975. "The Auditor-Firm Conflict of Interest-its Implication for Independence", *The Accounting Review*, Vol. 49, pp. 707
- Goodwin. S. J., dan P. Kent. 2006. "Relation Between External Audit Fees, Audit Committee Characteristics and Internal Audit", *Accounting and Finance*, Vol. 46, pp. 387-404.
- Goverment Accountig Office United State. 2008.
- Graham, R. D. 2007. "Theory of Cognitive Dissonance As It Pertains to Morality", *Journal of Science Psychology*, pp. 20-23.
- Gul, F. A., Hai, Y., Teoh, B. A. H., dan Schelluch, P. 1994. *Theory and Practice of Australian Auditing*, Third Edition, Nelson, an International Thomson Publishing Company, Australia.

- Gundry, L.C dan Liyanarachchi, G.A. 2007. "Time Budget Pressure, Auditors'Personality Type, and the Incidence of Reduced Audit Quality Practices". *Pacific Accounting Review*. Vol. 19. No. 2. Pp 125-152.
- Hackenbrack, K., dan Nelson, M. W. 1996. "Auditor Incentives and Their Application of Financial Accounting Standars", *The Accounting Review*, Vol. 71 (januari), pp. 43-59.
- Hamilton, J., Ruddock, C., Stockes, D., Taylor, S. 2005. "Audit Partner Rotation, Earning Quality and Earning Conservation". *Working Papers Series of The University of New South Wales*.
- Hanifah. 2013. "The Influence of Audit Fee, Professional Commitment and Auditors Competency to Audit Quality", 3rd International Conference on Management (3RD ICM 2013) *Proceeding*, Penang, Malaysia.
- Hannes, K., Leone, A., and Miller, B. 2008. "The Importance of Distinguishing Errors from Irregularities in Restatement Research: The Case of Restatements and CEO/CFO turnover", *The Accounting review*, Vol. 83 (6), pp. 1487-1520.
- Harahap, S. S. 2002. "Akuntan Publik di Indonesia dan Kasus Enron", *Media Akuntansi*, Edisi 25, April, hal. 16.
- Hair, J. F. Jr., Black, W. C., Babin, B. J., Anderson, R. E., dan Tatham, R. L. 2010. *Multivariate Data Analysis*, 7th Edition (Pearson Education, Inc, Upper Saddle River, NJ).
- Haynes, C. M., Jenkins, J. G., dan Nutt, S. R. 1998. "The Relationship Between Client Advocacy and Audit Experience: An Exploratory Analysis", *Auditing: A Journal of Practice and Theory* (Fall), pp. 88-104.
- Healy, P. M., dan Palepu, K. G. 2001. "Information Asymmetry, Corporate Disclosure, and The Capital Markets: A Review of The Amprical Disclosure Literature", *Journal of Accounting and Economics*, Vol. 31 (1), pp 405 - 440.
- Hogan, C. E. 1997. "Cost and Benefits of Audit Quality in the IPO Market: A Self Selection Analysis", *The Acounting Review*. Pp. 67 - 86.
- Hogan, C. E. dan Jeter, D. C. 1999. "Industry Specialization by Auditors", *Auditing: A Journal of Practice and Theory*, Vol. 18 (1), pp 1-17.
- Holloway, J. A., Ingberman, D. E. dan King, R. R. Dec. 1995. Settlement Incentives under the Securities Exchange Act of 1934: Do the Merits matter? Working Paper, Washington University St Louis.

- Hope, O. K., dan Langli, J. C 2010. "Auditor Independence in A Private Firm dan Low Litigation Risk Setting", *The Accounting Review*, Vol. 85 (2), pp 573-605.
- Houston, R. W. 1999. "The Effects of the Pressure and Client Risk on Audit Seniors' Time Budget Decesion. *Auditng: A Journal of Practice & Theory*, Vol. 18 (fall), pp. 70-86.
- Ikatan Akuntan Indonesia. 2009. *Standar Akuntansi Indonesia*. Jakarta: Salemba Empat.
- Ikatan Akuntan Indonesia. 2001. *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat.
- Indah, Retno. 2003. "Kewajiban Hukum atas Profesi Auditor", *Media Ekonomi & Teknologi Informasi*, Vol. 6 (2), hal. 135 - 144.
- Institut Akuntan Publik Indonesia. 2013. *Direktory 2013 Kantor Akuntan Publik dan Akuntan Publik*. Institut Akuntan Publik Indonesia bekerja sama dengan Kementerian Keuangan Republik Indonesia Sekertariat Jenderal Pusat Pembinaan Akuntan dan Jasa Penilai.
- Institut Akuntan Publik Indonesia (IAPI). 2013. *Standar Audit 200 Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit*. Salemba Empat: Jakarta.
- Intakhan, P., dan Ussahawanitchakit, P. 2009. "Impacts of Professional Commitment and Ethical Orientation on Audit Independence and Audit Quality via a Moderator of profesional responsibility: Evidence from CPAs in Thailand." *International Journal of Business Research*, Vol. 10 (4), pp. 1 - 14.
- Intakhan, P., dan Ussahawanitchakit, P. 2010. "Roles of Audit Experience and Ethical Reasoning in Audit Professionalisme and Audit Effectiveness Through a Moderator of Stakeholders Pressure an Empirical Study of Tax Auditor in Thailand", *Journal of Academy of Business and Economics*, Vol. 10 (5), pp. 1 - 14.
- International Auditing and Assurance Standards Board. 2014. *A Framework for Audit Quality*. Diakses pada tanggal 13 Oktober 2014.
- International Federation of Accountants (IFAC). 2007. *Handbook of International Auditing, Assurance, and Ethics Pronouncements: 2007 edition*
- Jensen, M. dan Meckling, W. 1976. "Theory Of The Firm: Managerial Behaviour,

- Agency Costs and Ownership Structure”, *Journal of Financial Economic*, Vol. 3 (4), pp 305 - 360.
- Johari, R. J., Sanusi, Z. M., Rahman, R. A., dan Omar, N. 2013. “Auditors’ Independence, Experience and Ethical Judgments: The Case of Malaysia”, *Journal of Business and Policy Research*, Vol. 8 (1), pp. 100 - 119.
- Johnson, M. F., Kasznik, R., dan Nelson, K. K. 2001. “The Impact of Securities Litigation Reform on the Disclosure of Forward-Looking Information by High Technology Firms”, *Journal of Accounting Research*, Vol. 39 (2), pp. 297 - 327.
- Jones, T. M. 1991. “Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model”, *Accademy of Management Review*. Vol. 16 (2), pp. 366 - 395.
- Kalpic, B., dan Bernus, P. 2006. “Business Process Modelling Through the Knowledge Management Perspective”, *International Journal of Knowledge Management*. Vol. 10 (3), pp. 40 - 56.
- Keraf, A. S. 1997. “Bisakah Bisnis Berjalan Berjalan Tanpa Moralitas”, *Basis*, No. 05-06 Mei-Juni.
- Keraf, A. S. 1998. *Etika Bisnis, Tuntutan dan Relevansinya*. Yogyakarta: Penerbit Kanisius.
- Knapp, M. C. 1985. “Audit Conflict: An Empirical Study of the Perceived Ability of Auditors to Resist Management Pressure”, *The Accounting Review*, Vol. 60 (2), pp. 202 - 211.
- Knapp, M. C. 1987. “An Empirical Study of Audit Committee Support for Auditors Involved in Technical Disputes With Client Management”, *The Accounting Review*. Vol. July. Pp. 578 - 588.
- Knechel, W. R., Krishnan, G. V., Pevzner, M. B., Shefchik, L., dan Velury, U. 2013. “Audit Quality: Insights from the Academic Literature”, *Auditing: A Journal of Practice and Theory: in press*.
- Khurana, I. K., dan Raman, K. K. 2004. “Litigation Risk dan the Financial Reporting Credibility of Big 4 Versus non Big 4 Audits: Evidence from Anglo-American Countries”, *The Accounting Review*, Vol. 79 (2), pp 473-495.

- Lastanti, S. H. 2005. "Tinjauan Terhadap Kompetensi dan Independensi Akuntan Publik: Refleksi atas Skandal Keuangan", *Media Riset Akuntansi, Auditing, dan Informasi*, Vol. 5 (1), pp. 85 - 97.
- Lazarus, R. S. 1995. *Psychological Stress in The Workplace*. In Crandall, R. and P. L. Perrewe (eds.). *Occupational Stress: A Handbook*. Washington, D.C.: Taylor and Francis.
- Lee, C., Lee, K., dan Pennings, J. M. 2001. "Internal Capabilities, External Network, and Performance: A Study on Technologi-Base Ventures", *Strategic Management Journal*, Vol. 22, pp. 615 - 640.
- Lee, C. J., Liu, C., dan Wang, T. 1999. "The 150-hour Rule", *Journal of Accounting and Economics*, Vol. 27 (2), pp 203 - 228.
- Lee, T. A. 1993. *Corporate Audit Theory*. London: Chapman and Hall.
- Lee, T. A., dan Stone, M. 1995. "Competence and Independence: the Uncongenial Twins of Auditing?", *Journal of Business Finance and Accounting*, pp. 1169 - 1177.
- Lee, P. J., Taylor, S. J. dan Taylor, S. L., (2006). "Auditor Conservatism and Audit Quality: Evidence from IPO Earnings Forecasts", *International Journal of Auditing*, Vol. 10 (3), pp.183 - 199.
- Lehman., dan Norman, C. 2006. "The Effect of Experience on Complex Problem Representation and Judgement in Auditing: An Experimental Investigation", *Behavioral Research in Accounting*, Vol. 18, pp 65 - 83.
- Leinhardt, G., Young, K. M., dan Merriman, J. 1995. "Integrating Professional Knowledge: The Theory of Practice and the Practice of Theory", *Learning and Instruction*, Vol. 5, pp. 401 - 408.
- Lellouch, J., dan Schwartz, D. L. 1971. "Essai Therapeutique: Ethique Individuelle Ou Ethique Collective", *Review of Institute International Statistic*, Vol. 39, pp. 127 - 136.
- Lennox S. C. 1999. "Audit Quality and Auditor Size: An Evaluation of Reputation and Deep Pockets Hypotheses", *Journal of Business Finance and Accounting*, Vol. 26 (7), pp. 779 - 805.
- Lennox, C., dan Pittman, J. A. 2010. "Big Five Audits dan Accounting Fraud", *Contemporary Accounting Research*, Vol. 27 (1), pp. 209 - 247.

- Levinthal, D. A., dan Fichman, M. 1988. "Dynamics of Interorganizational Attachments: Auditor client Relationships", *Administrative Science Quarterly*, Vol. 33 (3), pp. 345 - 369.
- Levitt, A. 2000. "Renewing the Covenant with Investors. Spech by the Chairman of the US. Securities and Exchange Commision. <http://www.sec.gov/news/speech/spch370htm>.
- Libby, R. 1979. "The Impact of Uncertainty Reporting on the Loan Decision", *Journal of Accounting Research*, Vol. 17 (supplement), pp. 35 - 57.
- Libby, R., dan Frederick, D. M. 1990. "Experience and The Ability to Explain Audit Findings", *Journal of Accounting Research*, Vol. 22, pp. 348 - 367.
- Libby, R., dan Luft, J. 1993. "Determinants of Judgment Performance in Accounting Setting: Ability, Knowledge, Motivation, and Environment", *Accounting, Organizations, and Society*. pp. 425 - 450
- Libby, R., dan Trotman, K. T. 1993. "The Review Process as a Control for Differential Recall of Evidence in Auditor Judgments", *Accounting, Organizations and Society*, Vol. 18 (6), pp. 559 - 574.
- Li Dang. 2004. *Assessing Actual Audit Quality*. A Thesis Submitted to the Faculty of Drexel University.
- Lindsay, D. 1989. "Financial Statements Users' Perceptions of Factors Affecting the Ability of Auditors to Resist Client Pressure in a Conflict Situation", *Accounting and Finance* (November): pp. 1 - 18.
- Liu, C., dan Wang, T. 2006. "Auditor Liability and Business Investment. *Contemporary Accounting Research*, Vol. 23 (4), pp. 1051-1071.
- Lord, A. T. 1992. "Pressure: A Methodological Consideration for Behavioral Research in Accounting", *Auditing: A Journal of Practice and Theory* (Fall): pp. 89 - 108.
- Lu, T. 2004. *Client Pressure and Legal Liability on Auditors*, A Dissertation Submitted to the Facult of the Graduate School of the University of Minnesota.
- Mansouri, A., Pirayesh, R., dan Salehi, M. 2009. "Audit Competence and Audit Quality: Case in Emerging Economy", International Journal of Business and Management, Vol. 4 (2), pp. 17 - 25.

- Massey, D. W., dan Thorne, L. 2006. "The Impact of Task Information Feedback on Ethical Reasoning. *Behavioral Research in Accounting*, Vol. 18, pp. 103-116.
- Mautz, R. K., dan Sharaf, H. A. 1993. *The Philosophy of Auditing*. Sarasota: American Accounting Association.
- Messier, W. F., Glover, S. M., dan Prawitt, D. F. 2006. *Auditing & Assurance Services: A Systematic Approach*, Fourth Edition, McGraw Hill/Irwin, NY.
- Miller, P., Kurunmaki, L., dan O'Leary, T. 2006. "Accounting, hybrids and the management of risk CARR Discussion Papers", DP 40. Centre for Analysis of Risk and Regulation, London School of Economics and Political Science, London, UK
- Miller, D. dan Shamsie, J. 1996. "The Resource Based View of The Firm in Two Environments: The Hollywood Firm Studios from 1936 to 1965." *Academy of Management Journal*, Vol. 39 (3), pp. 519 - 543.
- Missonier-Piera, F. 2007. "Motives for Fixed-Asset Revaluation: An Empirical Analysis with Swiss Data", *The International Journal of Accounting*, Vol. 42 (2), pp. 186-205.
- Moizer, P. 1997. "Auditor Reputation: The International Empirical Evidence", *International Journal of Auditing*, Vol. 1 (1), pp. 61 - 74.
- Mong, S., dan Roebuck, P. 2005. "Effect of Audit Report Disclosure on Auditor litigation risk", *Accounting and Finance*, Vol. 45, pp. 145 - 169.
- Moreland, K. A. 1995. "Research Note: Criticisms of Auditors and the Association between Earnings and Returns of Client Firm", *Auditing: A Journal of Practice and Theory*, Vol. 14 (1) Spring.
- Moreno, K., dan Bhattacharjee, S. 2003, "The Impact of Pressure from Potential Client Business Opportunities on the Judgments of Auditors Across Profession", *The Accounting Review*, Vol. 56 (4), pp. 785 - 800.
- Morgan, G. J. 1997. "Communication skills required by accounting graduates: Practitioner and academic perceptions", *Accounting Education*, Vol. 6, pp. 93 - 107.
- Morgan, F. W. 1990. Judicial Standards for Survey Research: An Update and Guidelines. *Journal of Marketing*, Vol. 54 (1), pp 59 - 70.
- Mustofa. 2011. Majalah Akuntan Indonesia 01 Juli 2011.

- Myers, J., Myers, A., dan Omer, T. C. 2003. "Exploring The Term of The Auditor-Client Relationship and The Quality of Earnings: A Case for Mandatory Auditor Rotation?", *The Accounting Review*, Vol. 78 (3), pp. 779-800.
- Narsa, I. M. 2010. *Akuntan Publik Berpotensi Menjadi Target Litigasi*, Humas UGM/Ika.
- Nathalie, G. B., Geraldine, H., dan Sandrine, F. F. 2013. *Audit Quality Atributes: The French Auditors' Perception on a Strong Regulatory Context*.
- Nelson, M., Elliott, J., dan Tarpley, R. 2002. "Evidence from auditors about managers' and auditors' earnings management decisions", *The Accounting Review*. Vol. 77 (Supplement), pp. 175 - 202.
- Nunnally, J. C., dan Bernstein, I. H. 1994. *Psychometric Theory*. New York, NY: McGraw-Hill.
- O'Reilly., M. Dennis., dan Reisch. 2002. "Industry Specialization by Audit Firm: What Does Academic Research Tell Us?", *Ohio CPA Journal*. Vol. 61, pp. 42.
- Palmrose, Z. V. 1984. "The Demand for Quality Differentiated Audit Service in an Agency Cost Setting: An Empirical Investigation", *Auditing Research Symposium*, pp. 229 - 252.
- Palmrose, Z. V. 1988. "An Analysis of Auditor Litigation and Audit Service Quality", *The Accounting Review*, Vol. 63 (1), pp. 55-73.
- Palmrose, Z. V. 1997. "Audit Litigation Research: Do the Merits Matter? An Assessment and Directions for Future Research", *Journal of Accounting and Public Policy*, Vol. 16, pp. 355 - 378.
- Peecher, M. E., Schwartz, R., dan Solomon, I. 2007. "It's All About Audit Quality: Perspectives on Strategic Systems Auditing", *Accounting, Organizations and Society*, Vol. 32 (4-5), pp. 463-485.
- Peteraf. 1993. "The Cornerstone of Competitive Advantage: A Resource Based View", *Strategic Management Journal*, Vol. 14 (3), pp. 179-191.
- Peteraf, M., dan Barney, Jay, 2003. "Unraveling The Resource-Based Tangle", *Managerial and Decision Economics*, Vol. 24, pp. 309-323.
- Peteraf dan Barney. 2003. "A Resource-Based Approach to Performance and Competition: An Overview of The Connections between Resources and

Competition”, *Flore Bridoux Institut d’Administration et de Gestion, Université catholique de Louvain, Belgium.*

Piot, C., dan Piera, F. M. 2002. “ Corporate Governance, Audit Quality and The Cost of Debt Financing of French Listed Companies. SSRN: <http://ssrn.com>.

Power, M. 1997. *The Audit Society: Rituals of Verification*. Oxford, UK: Oxford University Press.

Pratt, J., dan J. Stice. 1994. “The Effects of Client Characteristics on Auditor Litigation Risk Judgment, Required Audit Evidence, and Recommended Audit Fees”, *Accounting Review*, Vol. 68, pp 639 - 656.

Public Company Accounting Oversight Board (PCAOB) 2013. “Standing Advisory Group Meeting tanggal 15-16 Mei 2013”. Diakses pada www.pcaobus.org.

Pusdiklat BPKP. 2005. Kode Etik dan Standar Audit. Edisi Keempat.

Qiang dan Xinrong. 2003. *The Economic Determinants of Self-imposed Accounting Conservatism*. Dissertation, Ph.D. Candidate in Accounting Department of Accounting and Law School of Management State University of New York at Buffalo.

Rasmussen, B. W., dan Jensen, L. 1998. “Quality Dimensions in External Audit Services–An External User Perspective”, *The European Accounting Review*, Vol. 7 (1), pp.65 - 82.

Rittenberg, L. E., dan B. J. Schweiger. 2006. *Auditing: Concepts for A Changing Environment*, Fifth Edition, South Western, Thomson Corporation.

Rhode, J. G. 1978. “The Independent Auditor’s Work Environment: A Survey. *Commission on Auditors’ Responsibilities Research Study No. 4*. New York, NY: AICPA.

Rokeach, M. 1973. *The Nature of Human Values*, New York: Free Press, 1973.

Schermerhorn, J. R. 1999. *Management*, 6ed Irg. New York: John Wiley and Sons Inc.

Seabright, M. A., Levinthal, D. A., dan Fichman, M. 1992. “Role of Individual Attachments in the Dissolution of Interorganizational Relationships”, *Academy of Management Journal*, Vol.35 (1), pp. 122-160.

- Shockley, R. A. 1982. "Perceptions of Audit Independence A Conceptual Mode", *Journal of Accounting, Auditing & Finance*, Vol. 5.
- Shoommuangpak, P. 2007. "Auditor Expertise, Audit Quality and Client acceptance", *International Journal of Business Research*, Vol. 7, pp. 181-187.
- Simunic, D. A., dan Stein, M. T. 1987, "Product Differentiation in Auditing: Auditor Choice in The Market for Unseasoned New Issues", *Research Monograph*, No. 13, Canadian Certified General Accountants, Research Foundation, Vancouver.
- Siregar. 2007. Bisnis Indonesia, Senin 17 Desember 2007
- Skinner, D. J., dan Srinivasan. S. 2012. "Audit Quality and Auditor Reputation: Evidence from Japan", *The Accounting Review*, Vol. 87 (5), pp. 1737-1765.
- Solomon R. C. 1984. *Morality and the Good Life*, New York: McGraw-Hill.
- Sudsomboon, S., dan Ussahawanitchakit, P. 2009. "Professional Audit competencies: The Effects on Thai's CPAs Audit Quality, Reputation, and Success", *Review of Business Research*, Vol. 9 (3), pp. 66-85.
- Summers, T. P., DeCotiis, T. A., dan DeNisi, A. S. 1995. A Flied Study of Some Antecedents and Consequences of Felt Job Stress. In Crandall, R. and P. L. Perrewe (eds.). *Occupational Stress: A Handbook*. Washington, D.C.: Taylor and Francis.
- Sutton, S. G. 1993. "Toward an Understanding of the Factors Affecting the Quality of the Audit Process", *Decision Sciences*, Vol. 24 (1), pp. 88-105.
- Amy Patricia Sweeney, A. P. 1994. "Debt-Covenant Violations and Managers' Accounting Responses", *Journal of Accounting and Economics*, Vol. 17 (3), Pp. 281-308.
- Tajfel, H., dan Turner, J. C. 1986. *The Social Identity Theory of Intergroup Behaviour*. In S. Worchel & W. G. Austin (Eds.), *Psychology of intergroup relations* (2nd ed., pp. 7-24). Chicago: Nelson-Hall.
- Tamir, P. 1991. "Factors Associated with the Acquisition of Functional Knowledge and Understanding of Science", *Research in Science and Technological Education*, Vol. 9, pp. 17-37.

- Tangney, J. P. 1990. "Assessing Individual Differences in Proneness to Shame and Guilt: Development of the Self-Conscious Affect and Attribution Inventory", *Journal of Personality and Social Psychology*, Vol. 59, pp. 102-111.
- Tan, T. H., dan Alison. K 1999. "Accountability Effect on Auditor's Performance: The Influence of Knowledge, Problem Solving Ability and Task Complexity", *Journal of Accounting Research*, Vol. 2, pp. 209 - 223.
- Tangpinyoputtikhun. Y., dan Thammavinyu. C 2010. "The Impact of Professional Knowledge and Personal Ethics on Audit Quality and Sustainable Reputation of Thai-Public Accountants", *Journal of Academy of Business and Economics*, Volume 10 (2), pp. 1-20.
- Tangpingnyoputtikhum, Y., dan Ussahawanitchakit. P. 2008. "Professional Knowledge, Audit Quality, and Personal Image: An Empirical of Tax Auditors in Thailand", *International Journal of Business Research*, Vol. 8 (1), pp 176-190.
- Teece, D. J., Pisano, G., dan Shuen. A. 1997. "Dynamic Capabilities and Strategic Management", *Strategic Management Journal*, Vol. 18(7), pp. 509 - 533.
- Teoh, S., dan Wong. T. J. 1993. "Percived Auditor Quality and the Earnings Response Coefficient", *The Accounting Review*. Vol. 68 (2), pp. 346-366.
- Titman, S., dan Trueman. B. 1986. "Information Quality and The Valuation of New Issues", *Journal of Accounting and Economics*, Vol. 8, pp. 159-172.
- Tsui, J. S. L., dan Gul, F. A. 1996. "Auditors' Behavior in an Audit Conflict Situation: A Research Note on The Role of Locus of Control and Ethical Reasoning", *Accounting, Organizations and Society*. Vol. January, pp. 41-51.
- Tuanakotta, T. M. 2013a. *Mendeteksi Manipulasi Laporan Keuangan*. Jakarta: Penerbit Salemba.
- Tuanakotta, T. M. 2013b. *Audit Berbasis ISA*. Jakarta: Penerbit Salemba Empat.
- Tubbs, R. M. 1992. "The Effect of Experience on the Auditor Organizational and Amount of Knowledge", *The Accounting Review*, Vol. 67 (4), pp. 783-801.
- Turban. 1992. *Expert Systems and Applied Artificial Intelligence*. Macmillan.

- Ussahawanitchakit, P., dan Thaweechan. S. 2010. "Audit Learning of CPAs in Thailand: How Does it Affect Audit Quality and Professional Image?", *Review of Business Research*, Vol.10 (4), pp. 1-14.
- Van, D. S., dan Spijkervet. 1997. *Knowledge Management: Dealing Intelligently with Knowledge*. In Liebowitz and Wilcox. (ed.) *Knowledge Management and Its Integrative Elements*. CRS Press.
- Van der, S. W. A., Chow, C. W., dan Lin, T. W. 2006. "Strategy, Choice of Performance Measure, and Performance", *Behavioral Research in Accounting*, Vol. 18, pp 185-205.
- Venezia, G., Venezia, C. C., Hung, C. W. 2010. "A Comparative Study Of Ethical Work Climates Among Public And Private Sector Asian Accountants", *International Business & Economics Research Journal*, Vol. 9 (4), pp. 77-85.
- Venkataraman, R., Weber, J. P., dan Willenborg, M. 2008. "Litigation Risk, Audit Quality, and Audit Fees: Evidence from Initial Public Offerings", *The Accounting Review*, Vol. 83 (5), pp. 1315-1345.
- Walker, M., dan Sibson. J. 1998. "Professional Knowledge, Midwifery and the Role of the External Examiner", *Nurse Education Today*, Vol. 18, pp. 20-24.
- Wallace, W. A. 1980. *The Economic Role of the Audit in Free and Regulated Markets*: Touce Ross and Co, New York.
- Watkins, A. L., Hillison, W., dan Morecroft, A. E., 2004. "Audit Quality: A Synthesis of Theory and Empirical Evidence." *Journal of Accounting Literature*, Vol. 23, pp. 153-193.
- Watts, R., dan Zimmerman. J. 1986. "The demand of and supply for accounting theories". *The Accounting Review*, Vol. 54 (2), pp. 273-305.
- Weick, K. E. 1983. "Stress in accounting systems", *Accounting Review*, Vol. 58, pp. 350-369.
- Wenerfelt, B. 1984. "A Resourch-Based View of The Firm", *Strategic Management Journal*, Vol. 5 (2), pp. 171-180.
- Wiig. 1993. *Knowledge Management Foundation*. Schema Press.
- Windsor, C. A., dan Ashkanasy, N. M. 1995. "The Effect of Client Management Bargaining Power, Moral Reasoning Development, and Belief in a Just

World on Auditor Independence”, *Accounting, Organizations & Society*, Vol.20 (7/8), pp. 701-720.

Woolf. 1990. *Webster's New World Dictionary of the American Language*.

Wooten, T. G. 2003. “It is Impossible to Know The Number of Poor-Quality Audits that simply go undetected and unpublicized”, *The CPA Journal*, Januari, pp. 48-51.

Watts, R., dan Zimmerman, J. 1981, “The markets for independence and independent auditors”, Unpublished manuscript (University of Rochester, Rochester, NY).