

## DAFTAR PUSTAKA

- Abdolmohammadi, M., & Wright, A. (1987). An Examination of the Effects of Experience and Task Complexity on Audit Judgments. In *The Accounting Review* (Vol. 62, Issue 1).
- Abidin, N. H. Z. (2017). Factors influencing the implementation of risk-based auditing. *Asian Review of Accounting*, 25(3), 361–375.  
<https://doi.org/10.1108/ARA-10-2016-0118>
- Aburishah, K., Owais, W., Al-dahiyat, A., Bawaneh, A., & Alqudah, L. (2023). Mapping and visualisation of audit quality research trends. *Int. J. Economics and Business Research*, 25(1), 29–49.  
<https://www.inderscience.com/jhome.php?jcode=ijebr>
- Adams, C. A., & Kuasirikun, N. (2000). A comparative analysis of corporate reporting on ethical issues by UK and German chemical and pharmaceutical companies. *European Accounting Review*, 9(1), 53–79.  
<https://doi.org/10.1080/096381800407941>
- Adikaram, R., & Higgs, J. (2024). Cognitive dissonance and auditor professional skepticism. *Managerial Auditing Journal*, 39(1), 71–110.  
<https://doi.org/10.1108/MAJ-08-2022-3653>
- Agustin, R. (2020). Professional skepticism and the ability of auditor in assessing audit risk. *International Journal of Scientific and Technology Research*, 9(2), 5479–5483.
- Ahmed, R. (2017). Risk mitigation strategies in innovative projects. In B. Llamas, F. L. Mazadiego, & M. D. S. De Garcia (Eds.), *Key Issues for Management of Innovative Projects* (pp. 83–100). Intech Open.  
<https://doi.org/10.5772/64899>
- Akerlof, G. A. (1970). The Market for “lemons”: quality uncertainty and the market mechanism. *The Quarterly Journal of Economics*, 84(3), 488–500.  
<https://doi.org/10.2307/1879431>
- Al-Asmakh, S., Elamer, A. A., & Uadiale, O. (2024). Cultural dynamics and tenure trajectories: how auditor tenure and culture influence key audit matters in the GCC. *Journal of Accounting Literature*, 1–30.  
<https://doi.org/10.1108/JAL-04-2024-0081>
- Alazzabi, W. Y. E., Mustafa, H., & Karage, A. I. (2023). Risk management, top management support, internal audit activities and fraud mitigation. *Journal of Financial Crime*, 30(2), 569–582. <https://doi.org/10.1108/jfc-11-2019-0147>
- Alberti, C. T., Bedard, J. C., Bik, O., & Vanstraelen, A. (2022). Audit Firm Culture: Recent Developments and Trends in the Literature. *European Accounting Review*, 31(1), 59–109.  
<https://doi.org/10.1080/09638180.2020.1846574>

- Ali, O. A., & Owais, W. O. (2012). Internal auditors' intellectual (knowledge) dimension in creating value for companies - empirical study of Jordanian industrial public shareholding companies. *International Business Research*, 6(1). <https://doi.org/10.5539/ibr.v6n1p118>
- Alles, M. G., Kogan, A., & Vasarhelyi, M. A. (2004). Restoring auditor credibility: Tertiary monitoring and logging of continuous assurance systems. *International Journal of Accounting Information Systems*, 5(2), 183–202. <https://doi.org/10.1016/j.accinf.2004.01.010>
- Alsaleem, E. A., & Husin, N. M. (2023). the Impact of information technology governance Under Cobit-5 framework on reducing the audit risk in Jordanian Companies. *International Journal of Professional Business Review*, 8(2), 1–24. <https://doi.org/10.26668/businessreview/2023.v8i2.1236>
- Alwi, I. (2012). Kriteria empirik dalam menentukan ukuran sampel pada pengujian hipotesis statistika dan analisis butir. *Jurnal Formatif*, 2(2), 140–148. <https://doi.org/10.30998/formatif.v2i2.95>
- Amelia, E., & Ramdan, M. H. (2019). Pengaruh Audit Internal Terhadap Mitigasi Risiko Operasional Perbankan Syariah. *Ad Deenar: Jurnal Ekonomi Dan Bisnis Islam*, 3(1), 57–78. <https://doi.org/10.30868/ad.v3i01.500>
- Amondarain, J., Aldazabal, M. E., & Espinosa-Pike, M. (2023). Gender differences in the auditing stereotype and their influence on the intention to enter the profession. *Journal of Behavioral and Experimental Finance*, 37(100784), 1–10. <https://doi.org/10.1016/j.jbef.2022.100784>
- Ampofo, A., Mujtaba, B., Cavico, F., & Tindall, L. (2004). Organizational Ethical Culture: A Significant Determinant of Ethical Behavior. *Journal of Business and Economics Research*, 2(9), 13–24. [https://nsuworks.nova.edu/hcbe\\_facarticles/501](https://nsuworks.nova.edu/hcbe_facarticles/501)
- Andrade, C. (2018). Learning Curve Internal , External , and Ecological Validity in. *Indian Journal of Psychological Medicine*, 40(4), 498–499. <https://doi.org/10.4103/IJPSYM.IJPSYM>
- Anica-Popa, I. F., Vrîncianu, M., Anica-Popa, L. E., Cişmaşu, I. D., & Tudor, C. G. (2024). Framework for Integrating Generative AI in Developing Competencies for Accounting and Audit Professionals. *Electronics (Switzerland)*, 13(2621), 1–23. <https://doi.org/10.3390/electronics13132621>
- Ardianingsih, A., & Setiawan, D. (2023). *Audit Internal Berbasis Risiko*. Bumi Aksara.
- Arens, A. A., Beasley, M. S., & Elder, R. J. (2017). *Auditing and assurance services: an integrated approach* (16th ed.). Pearson.
- Ariely, D. (2008). *Predictably irrational: the hidden forces that shape our decisions*. HarperCollins. <https://doi.org/10.4324/9780203017852-10>
- Arrami, N., & QingXiang, Y. (2021). The role of moral identity in auditor's ethical decision making. *International Journal of Research in Business and*

- Social Science*, 10(2), 157–169. <https://doi.org/10.20525/ijrbs.v10i2.1051>
- Ashbaugh-Skaife, H., Collins, D. W., & Kinney, W. R. (2007). The discovery and reporting of internal control deficiencies prior to SOX-mandated audits. *Journal of Accounting and Economics*, 44(1–2), 166–192. <https://doi.org/10.1016/j.jacceco.2006.10.001>
- Asmoro, P. H., Saraswati, E., & Baridwan, Z. (2022). The Effect of auditor rotation, fee, tenure and professional skepticism on audit quality. *International Journal of Research in Business and Social Science (2147-4478)*, 11(8), 221–231. <https://doi.org/10.20525/ijrbs.v11i8.2130>
- Atkinson, S. (2024). Risk Mitigation : The Cornerstone of Your Audit Preparations. *Center for Internet Security*, 1–2. <https://www.cisecurity.org/insights/blog/risk-mitigation-the-cornerstone-of-your-audit-preparations>
- Austin, C. R., Bobek, D. D., & Jackson, S. (2021). Does prospect theory explain ethical decision making? Evidence from tax compliance. *Accounting, Organizations and Society*, 94(101251), 1–22. <https://doi.org/10.1016/j.aos.2021.101251>
- Avan, B. I., & White, F. (2001). The proposition: An insight into research. *Journal of the Pakistan Medical Association*, 51(1), 49–53.
- Awadallah, A. A., & Elsaid, H. M. (2020). Investigating the impact of macro-economic changes on auditors' assessments of audit risk: a field study. *Journal of Applied Accounting Research*, 21(3), 345–361. <https://doi.org/10.1108/JAAR-10-2019-0149>
- Baldacchino, P. J., Vassallo, J., Tabone, N., Ellul, L., & Grima, S. (2022). Communication barriers between external auditors and client/management: A Maltese perspective\*\*. *European Research Studies Journal*, 25(3), 441–469. <https://doi.org/10.35808/ersj/3041>
- Barberis, N. C. (2013). Thirty years of prospect theory in economics: A review and assessment. *Journal of Economic Perspectives*, 27(1), 173–196. <https://doi.org/10.1257/jep.27.1.173>
- Barry, E. S., Merkebu, J., & Varpio, L. (2022). State-of-the-art literature review methodology: A six-step approach for knowledge synthesis. *Perspectives on Medical Education*, 11(5), 281–288. <https://doi.org/10.1007/s40037-022-00725-9>
- Bayley, B. K. (2012). Organizational ethics training: A proactive perspective. *The Journal for Quality and Participation*, 35(2), 15–19.
- Bazerman, M. H., & Moore, D. A. (2009). *Judgment in managerial decision making*. John Wiley & Sons, Inc.
- Bazerman, M. H., & Moore, D. A. (2012). *Judgment in managerial decision making*. John Wiley & Sons, Inc.

- Beck, A. T. (1964). Thinking and depression II. theory and therapy. *Archives of General Psychiatry*, 10(June), 561–571.
- Bédard, J., Gonthier-besacier, N., & Schatt, A. (2014). *Costs and benefits of reporting key audit matters in the audit report: The French experience* (Issue January).
- Bell, T. B., Peecher, M. E., & Solomon, I. (2005). *The 21st century public company audit: conceptual elements of KPMG's global audit methodology*. KPMG International.
- Berg, H.-P. (2010). Risk management: procedures, methods and experiences. *RT & A*, 2(17), 79–95. <https://doi.org/10.1117/12.2235677>
- Beumer, H. (2017). *Audit risk management (driving audit value, vol.II) - the best practice strategy guide for minimising the audit risks and achieving the internal audit strategies and objectives* (1st ed.). Lulu Press. Inc.
- Bhaskar, L. (2020). How do risk-based inspections impact auditor behavior? experimental evidence on the PCAOB 's process. *The Accounting Review*, 95(4), 103–126. <https://doi.org/https://doi.org/10.2308/tar-2016-0007>
- Biggs, S. F., & Mock, T. J. (1983). An Investigation of Auditor Decision Processes in the Evaluation of Internal Controls and Audit Scope Decisions. *Journal of Accounting Research*, 21(1), 234. <https://doi.org/10.2307/2490945>
- Biocca, F., Harms, C., & Burgoon, J. K. (2003). Toward a More Robust Theory and Measure of Social Presence: Review and Suggested Criteria. *Presence: Teleoperators and Virtual Environments*, 12(5), 456–480. <https://doi.org/10.1162/105474603322761270>
- Bogdanowicz, M. S., & Calgary, A. (1992). The Communication Audit: Information Flow and the Organization. *Discourse and Writing/Rédactologie*, 10(1), 10-Jan. <https://doi.org/10.31468/cjsdwr.325>
- Bone, J., & Lee, J. H. (2023). Cognitive risk. In *Cognitive Risk*. CRC Press. <https://doi.org/10.1201/9781003189657>
- Bourgeois-Gironde, S. (2020). *The mind under the axioms: decision-theory beyond revealed preferences* (M. Altman (ed.)). academic press: imprint of Elsevier.
- Bower, G. H., & Clapper, J. P. (1993). Experimental methods in cognitive science. In *The Foundations of Cognitive Science* (Issue January, pp. 245–300). <https://doi.org/10.7551/mitpress/3072.003.0009>
- Bratianu, C. (2015). Organizational Knowledge Dynamics: Managing Knowledge Creation, Acquisition, Sharing, and Transformation. In *IGI Global* (Issue 1). <https://doi.org/10.4018/978-1-4666-8318-1>
- Brazel, Joseph F; Leiby, Justin; Schaefer, T. J. (2022). Do Rewards Encourage Professional Skepticism? It Depends. *The Accounting Review*, 97(4), 131–154. <https://doi.org/https://doi.org/10.2308/TAR-2019-0361>

- Brown, D., Shu, S., Soo, B., & Trompeter, G. (2013). The Insurance hypothesis: An examination of KPMG's audit clients around the investigation and settlement of the tax shelter case. *Auditing: A Journal of Practice & Theory*, 32(4), 1–24. <https://doi.org/10.2308/ajpt-50515>
- Bruynseels, L., Robert Knechel, W., & Willekens, M. (2011). Auditor differentiation, mitigating management actions, and audit-reporting accuracy for distressed firm. *Auditing: A Journal of Practice & Theory*, 30(1), 1–20. <https://doi.org/10.2308/aud.2011.30.1.1>
- Bryman, A. (2016). *Social research Methods* (4th ed.). Oxford University Press.
- Bryman, A., & Bell, E. (2019). *Social research methods* (Fifth Cana).
- Buntara, A. A., & Adhariani, D. (2019). Audit tenure and audit quality: The renewal sense of comfort? *Australasian Accounting, Business and Finance Journal*, 13(4), 46–62. <https://doi.org/10.14453/aabfj.v13i4.4>
- Burgoon, J. K., & Hale, J. L. (1987). Validation and measurement of the fundamental themes of relational communication. *Communication Monographs*, 54(1), 19–41. <https://doi.org/10.1080/03637758709390214>
- Cahyono, S., & Sudaryati, E. (2023). Machiavellian behavior in auditor ethics and professionalism: Cognitive moral development study approach. *Global Financial Accounting Journal*, 07(01), 28–44. <https://journal.uib.ac.id/index.php/gfa/article/view/7445%0Ahttps://journal.uib.ac.id/index.php/gfa/article/download/7445/3157>
- Campbell, D. T., & Stanley, J. C. (1963). *Experimental and quasi-experimental designs for research*. Houghton Mifflin Company.
- Carpenter, T. D., & Reimers, J. L. (2013). Professional skepticism: The Effects of a partner's influence and the level of fraud indicators on auditor's fraud judgments and actions. *Behavioral Research in Accounting*, 25(2), 45–69. <https://doi.org/10.2308/bria-50468>
- Chariri, A. (2009). Ethical Culture and Financial Reporting: Understanding Financial Reporting Practice within Javanese Perspective. *Issues In Social And Environmental Accounting*, 3(1), 45. <https://doi.org/10.22164/isea.v3i1.37>
- Chariri, A., Darsono, D., & Januarti, I. (2022). *Karakter psikopati auditee dan skeptisisme profesional auditor* (M. Khafid (ed.)). Fastindo.
- Chen, H., Francis, B. B., Hasan, T., & Wu, Q. (2022). Does corporate culture impact audit pricing? Evidence from textual analysis. *Journal of Business Finance and Accounting*, 49(5–6), 778–806. <https://doi.org/10.1111/jbfa.12579>
- Chen, J. (2023). Prospect theory: what it is and how it works, with examples. *Investopedia.Com*. <https://www.investopedia.com/terms/p/prospecttheory.asp>
- Chen, X., Zhong, B., & Chen, L. (2012). Accounting and Auditing: Theory Origin

- and Development Path. *SSRN Electronic Journal*, April 2012.  
<https://doi.org/10.2139/ssrn.2034033>
- Christina, L. S., & Tjaraka, H. (2018). Factors that influence auditor's professional skepticism - evidence from audit firms in Surabaya. *The 1st International Conference on Islamic Economics, Business, and Philanthropy (ICIEBP 2017)*, *Iciebp 2017*, 326–330.  
<https://doi.org/10.5220/0007081703260330>
- Cianci, A. M., & Tsakumis, G. T. (2023). Principles-based standards and accountants' financial reporting judgments : does work experience matter ? *Journal of Financial Reporting and Accounting*, April, 1–20.  
<https://doi.org/10.1108/JFRA-06-2022-0213>
- Ciołek, M. (2017). Professional skepticism in auditing and its characteristics. *Prace Naukowe Uniwersytetu Ekonomicznego We Wrocławiu*, 474, 33–40.  
<https://doi.org/10.15611/pn.2017.474.03>
- Clampitt, P. G. (2009). The Questionnaire Approach from: Auditing Organizational Communication, A Handbook of Research, Theory and Practice Routledge. In *Auditing Organizational Communication, A handbook of research, theory and practice* (Issue 11237).  
<https://doi.org/10.4324/9780203883990.ch3>
- Cohen, P. (2015). The Critical implications of prospect theory. *Paul Cohen Essay*, 1–3. <https://paulcohen.com/the-key-implications-of-prospect-theory/>
- Colbert, J. L. (1991). Understanding the Relationship between Business Risk and Inherent Risk. *Managerial Auditing Journal*, 6(3), 4–7.  
<https://doi.org/10.1108/02686909110006543>
- Cooper, D. R., & Schindler, P. S. (2014). *Business research methods* (12th ed.). McGraw-Hill Companies, Inc.
- COSO. (2013). *COSO Internal Control - Integrated Framework (2013)*. 1–8.
- Cosserat, G., & Rodda, N. (2009). *Modern auditing* (3rd ed.). John Wiley & Sons.
- Creswell, W. J., & Creswell, J. D. (2018). Research Design: Qualitative, Quantitative and Mixed Methods Approaches. In *Sage Publications, Inc.*
- Cuijpers, P., Berking, M., Andersson, G., Quigley, L., Kleiboer, A., & Dobson, K. S. (2013). A meta-analysis of cognitive-behavioural therapy for adult depression, alone and in comparison with other treatments. *Canadian Journal of Psychiatry*, 58(7), 376–385.  
<https://doi.org/10.1177/070674371305800702>
- Dabaghia, M. N. (2019). The role of accounting knowledge in supply chain risks mitigation and efficiency improvement. *International Journal of Supply Chain Management*, 8(2), 523–530.
- Daft, R. L., Lengel, R. H., & Trevino, L. K. (1987). Message equivocality, media selection, and manager performance: Implications for information systems.

- MIS Quarterly: Management Information Systems*, 11(3), 355–366.  
<https://doi.org/10.2307/248682>
- Dailibas, D., Mutaufiq, A., Chaerudin, C., Nasution, R., & Harahap, M. N. (2024). The Role of auditing in financial risk mitigation amid global economic disruption. *International Journal of Artificial Intelligence Research (IJAIR)*, 8(1.1), 1–12. <https://doi.org/10.29099/ijair.v8i1.1.1190>
- Darsono, D., Chariri, A., & Januarti, I. (2023). Does profiling fraudsters increase auditor's professional skepticism? (empirical evidence of the narcissistic profiles). *Proceedings of the 3rd Annual Management, Business and Economics Conference (AMBEC 2021)*, 60–66. <https://doi.org/10.2991/978-94-6463-026-8>
- DeAngelo, L. E. (1981). Auditor independence, “low balling”, and disclosure regulation. *Journal of Accounting and Economics*, 3(2), 113–127.  
[https://doi.org/10.1016/0165-4101\(81\)90009-4](https://doi.org/10.1016/0165-4101(81)90009-4)
- Detzen, D., Gold, A., & Wright, A. (2024). The Impact of Account-Level Inspection Risk on Audit Program Planning Decisions. *Accounting Horizons*, 38(2), 1–8. <https://doi.org/10.2308/horizons-2022-184>
- Diener, E., Wirtz, D., Biswar-Diener, R., Tov, W., Kim-Prieto, C., Choi, D., & Oishi, S. (2009). New measures of well-being. *Social Indicators Research Series*, 39, 101–102. <https://doi.org/10.1007/978-90-481-2354-4>
- Diener, E., Wirtz, D., Tov, W., Kim-Prieto, C., Choi, D. won, Oishi, S., & Biswas-Diener, R. (2010). New well-being measures: Short scales to assess flourishing and positive and negative feelings. *Social Indicators Research*, 97(2), 143–156. <https://doi.org/10.1007/s11205-009-9493-y>
- Dimitrova, J., & Sorova, A. (2016). The Role of professional skepticism in financial statement audit and its appropriate application. *Journal of Economics*, 1(2), 1–17.
- Druckman, J. N., & Kam, C. D. (2009). *Students as experimental participants: A Defense of the “Narrow Data Base.”*  
<https://doi.org/https://dx.doi.org/10.2139/ssrn.1498843>
- Dwitya, A. R., & Rossieta, H. (2023). Quality assurance and improvement programs towards best practice in Indonesia: The case study of the state agency inspectorate. *Contemporary Accounting Case Studies*, 2(2), 1–25.
- Dye, R. A. (1993). Auditing standards, legal liability, and auditor wealth. *Journal of Political Economy*, 101(5), 887–914. <https://doi.org/10.1086/261908>
- Ebirim, G. U., Asuzu, O. F., Ndubuisi, N. L., Adelekan, O. A., Ibeh, C. V., & Unigwe, I. F. (2024). Women in accounting and auditing: a Review of progress, challenges, and the path forward. *Finance & Accounting Research Journal*, 6(2), 98–111. <https://doi.org/10.51594/farj.v6i2.782>
- Edwards, K. D. (1996). Prospect theory: A literature review. *International Review of Financial Analysis*, 5(1), 19–38. <https://doi.org/10.1016/S1057->

5219(96)90004-6

- Epley, N., Caruso, E. M., & Bazerman, M. H. (2006). When Perspective Taking Increases Taking: Reactive Egoism in Social Interaction. *Journal of Personality and Social Psychology*, *91*(5), 872–889. <https://doi.org/10.2139/ssrn.785989>
- Epley, N., Keysar, B., Van Boven, L., & Gilovich, T. (2004). Perspective taking as egocentric anchoring and adjustment. *Journal of Personality and Social Psychology*, *87*(3), 327–339. <https://doi.org/10.1037/0022-3514.87.3.327>
- Eysenck, H. J. (1998). Dimensions of Personality. In *Rev Reprod* (Issue October). Transaction Publishers.
- Faisal, F. (2007). Tekanan Pengaruh Sosial Dalam Menjelaskan Hubungan Moral Reasoning Terhadap Keputusan Auditor. *Jurnal Akuntansi Dan Keuangan Indonesia*, *4*(1), 25–46. <https://doi.org/10.21002/jaki.2007.02>
- Fanning, K., & Piercey, M. D. (2014). Internal auditors' use of interpersonal likability, arguments, and accounting information in a corporate governance setting. *Accounting, Organizations and Society*, *39*(8), 575–589. <https://doi.org/10.1016/j.aos.2014.07.002>
- Felix, W. L. (1974). Decision Theory View of Auditing. *Contemporary Auditing Problems: Proceedings of the Touche Ross/University of Kansas Symposium on Auditing Problems*, 63–71.
- Fenn, K., & Byrne, M. (2013). The key principles of cognitive behavioural therapy. *InnovAiT: Education and Inspiration for General Practice*, *6*(9), 579–585. <https://doi.org/10.1177/1755738012471029>
- Fennema, H., & Wakker, P. (1997). Original and cumulative prospect theory: a discussion of empirical differences. *Journal of Behavioral Decision Making*, *10*(1), 53–64. [https://doi.org/10.1002/\(sici\)1099-0771\(199703\)10:1<53::aid-bdm245>3.3.co;2-t](https://doi.org/10.1002/(sici)1099-0771(199703)10:1<53::aid-bdm245>3.3.co;2-t)
- Ferina, I., & Pratama, D. (2023). the Effect of auditor characteristics and gender diversity on fraud detection. *JRAK: Jurnal Riset Akuntansi Kontemporer*, *15*(2), 259–271. <https://doi.org/10.23969/jrak.v15i2.8225>
- Fibriani, R. (2022). Factors affecting audit engagement decision (study on CPA Firms in Surabaya). *Jurnal Ekonomi Akuntansi*, *7*(2), 1–15. <https://jurnal.untag-sby.ac.id/index.php/JEA17/article/view/7323>
- Field, T. A., Beeson, E. T., & Jones, L. K. (2015). The New ABCs: A Practitioner's Guide to Neuroscience-Informed Cognitive-Behavior Therapy. *Journal of Mental Health Counseling*, *37*(3), 206–220. <https://doi.org/10.17744/1040-2861-37.3.206>
- Fitriana, Y. N., Zakaria, A., & Perdana, P. N. (2020). Pengaruh risiko perikatan, kemungkinan klien mengalami kesulitan keuangan, dan profesionalisme auditor terhadap risiko audit yang dapat diterima. *Jurnal Akuntansi, Perpajakan Dan Auditing*, *1*(1), 109–122.



<https://doi.org/10.21009/japa.0101.08>

- Fryer, R. G., Levitt, S. D., & Sadoff, S. (2012). Enhancing the Efficacy of Teacher Incentives Through Loss Aversion: a Field Experiment. In *Nber Working Paper Series*.
- Fung, M. K. (2015). Cumulative prospect theory and managerial incentives for fraudulent financial reporting. *Contemporary Accounting Research*, 32(1), 55–75. <https://doi.org/10.1111/1911-3846.12074>
- Gall, M. D., Gall, J. P., & Borg, W. R. (2003). *Educational research: An introduction* (7th ed.). Pearson Education, Inc.  
<https://doi.org/10.4324/9781003008064-1>
- Gall, M. D., Gall, J. P., & Borg, W. R. (2007). *Educational research: An introduction* (8th ed.). Pearson/Allyn & Bacon.
- Gaynor, L. M., Kelton, A. S., Mercer, M., & Yohn, T. L. (2016). Understanding the Relation between Financial Reporting Quality and Audit Quality. *Auditing: A Journal of Practice and Theory*, Forthcomin(Kelley School of Business Research Paper No.16-26), 1–55.  
<https://ssrn.com/abstract=2748054>
- Geriesh, L. (2003). Organizational Culture and Fraudulent Financial Reporting. *CPA Journal*, 73, 28.
- Ghozali, I. (2008). *Desain Penelitian Eksperimental (teori, konsep dan analisis data dengan SPSS 16.0)*. Badan Penerbit Undip.
- Ghozali, I. (2013). *Aplikasi analisis multivariate dengan program IBM SPSS 21 update PLS regresi* (7th ed.). Badan Penerbit Undip.
- Ghozali, I. (2016a). *Desain Penelitian Eksperimental untuk ilmu akuntansi, manajemen dan bisnis analisis data dengan Program IBM SPSS 23* (2nd ed.). Badan Penerbit Undip.
- Ghozali, I. (2016b). *Desain penelitian kuantitatif dan kualitatif untuk akuntansi, bisnis dan ilmu sosial lainnya*. Yoga Pratama Semarang.
- Ghozali, I. (2020). *25 Grand theory: teori besar ilmu manajemen, akuntansi dan bisnis*. Yoga Pratama Semarang.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10* (10th ed.). Badan Penerbit Undip.
- Gino, F., & Mogilner, C. (2014). Time, Money, and Morality. *Psychological Science*, 25(2), 414–421. <https://doi.org/10.1177/0956797613506438>
- Gonzalo-Angulo, José A.; Garvey, A. M. (2018). Audit research : Some Reflections. *Revista De Contabilidad Spanish Accounting Review*, 21(2), 107–115. <https://doi.org/10.1016/j.rcsar.2018.05.004>
- Graham, J. (2013). The Role of corporate culture in business ethics. *Conference: Management Challenges in the 21st Century*, 388–396.  
<https://doi.org/10.48047/intjces/v14i6.384>

- Graham, J. R., Grennan, J., Harvey, C. R., & Rajgopal, S. (2022). Corporate culture: Evidence from the field. *Journal of Financial Economics*, *146*(2), 552–593. <https://doi.org/10.1016/j.jfineco.2022.07.008>
- Greene, J., & Haidt, J. (2002). How (and where) does moral judgment work? *TRENDS in Cognitive Sciences*, *6*(12), 517–523. [http://tics.trends.com/1364-6613/02/\\$-see-front-matter](http://tics.trends.com/1364-6613/02/$-see-front-matter)
- Grewal, N. S., Sparks, J. A., Reiter, J., & Moses, E. (2016). Behavioral economics. *Encyclopedia of Mental Health*, *1*, 143–149. <https://doi.org/10.1016/B978-0-12-397045-9.00201-9>
- Griffith, E. E., Hammersley, J. S., & Kadous, K. (2015). Audits of Complex Estimates as Verification of Management Numbers: How Institutional Pressures Shape Practice. *Contemporary Accounting Research*, *32*(3), 833–863. <https://doi.org/10.1111/1911-3846.12104>
- Griffith, E. E., Hammersley, J. S., Kadous, K., & Young, D. (2015). Auditor mindsets and audits of complex estimates. *Journal of Accounting Research*, *53*(1), 49–77. <https://doi.org/10.1111/1475-679X.12066>
- Griffith, E. E., Kadous, K., & Young, D. (2016). How insights from the “New” JDM research can improve auditor judgment: Fundamental research questions and methodological advice. *Auditing*, *35*(2), 1–22. <https://doi.org/10.2308/ajpt-51347>
- Griffiths, P. (2005). *Risk-based auditing*. Gower Publishing Limited.
- Gurevich, G., Klinger, D., & Levy, O. (2009). Decision-making under uncertainty - A field study of cumulative prospect theory. *Journal of Banking and Finance*, *33*(7), 1221–1229. <https://doi.org/10.1016/j.jbankfin.2008.12.017>
- Hadisantoso, E., Nurdin, E., & Akib, M. (2022). The Effect of competence and independence on professional skepticism and audit quality. *Atestasi : Jurnal Ilmiah Akuntansi*, *5*(1), 183–196. <https://doi.org/10.57178/atestasi.v5i1.156>
- Haigh, M. S., & List, J. A. (2005). Do professional traders exhibit myopic loss aversion? An experimental analysis. *Journal of Finance*, *60*(1), 523–534.
- Hamdam, A., Jusoh, R., Yahya, Y., Abdul Jalil, A., & Zainal Abidin, N. H. (2021). Auditor judgment and decision-making in big data environment: a proposed research framework. *Accounting Research Journal*, *35*(1), 55–70. <https://doi.org/10.1108/ARJ-04-2020-0078>
- Handoko, B. L., & Widuri, R. (2017). The impact of auditor communication and due professional care on client responses to inquiries for successful audit process. *Proceedings of 2016 International Conference on Information Management and Technology, ICIMTech 2016, November*, 296–300. <https://doi.org/10.1109/ICIMTech.2016.7930348>
- Hansen, J. C., Lisic, L. L., Seidel, T. A., & Wilkins, M. S. (2021). Audit committee accounting expertise and the mitigation of strategic auditor behavior. *Accounting Review*, *96*(4), 289–314.

<https://doi.org/10.2139/ssrn.3377737>

- Harnas, S. J., Knoop, H., Bennebroek Evertsz, F., Booij, S. H., Dekker, J., van Laarhoven, H. W. M., van der Lee, M., Meijer, E., Sharpe, L., Sprangers, M. A. G., van Straten, A., Zweegman, S., & Braamse, A. M. J. (2021). Personalized versus standard cognitive behavioral therapy for fear of cancer recurrence, depressive symptoms or cancer-related fatigue in cancer survivors: study protocol of a randomized controlled trial (MATCH-study). *Trials*, 22(1), 1–16. <https://doi.org/10.1186/s13063-021-05657-z>
- Hartlieb, S., & Eierle, B. (2024). Do auditors respond to clients' climate change-related external risks? evidence from audit fees. *European Accounting Review*, 33(3), 1075–1103. <https://doi.org/10.1080/09638180.2022.2141811>
- Hasan, M., Maijoor, S., Mock, T. J., Roebuck, P., Simnett, R., & Vanstraelen, A. (2005). The Different Types of Assurance Services and Levels of Assurance Provided. *International Journal of Auditing*, 9(2), 91–102. <https://doi.org/10.1111/j.1099-1123.2005.00262.x>
- Hastjarjo, T. D. (2010). Eksperimen Kuasi Dan Generalisasi. *Experimental Psychology: The Old Tradition Continues*, 11–15.
- Hay, D. (2017). Opportunities for auditing research: Back to our interdisciplinary roots. *Meditari Accountancy Research*, 25(3), 336–350. <https://doi.org/10.1108/MEDAR-04-2017-0137>
- Hay, D. (2018). The potential for greater use of meta-analysis in archival auditing research. *Managerial Auditing Journal*, 34(1), 76–95. <https://doi.org/10.1108/MAJ-05-2017-1562>
- Hayes, R., Dassen, R., Schilder, A., & Wallage, P. (2005). *Principles of auditing: An introduction to international standards on auditing*. Pearson Education Limited. [https://www.pwc.com/mt/en/StudentMaterial/2018/An Introduction to ISAs.pdf](https://www.pwc.com/mt/en/StudentMaterial/2018/An%20Introduction%20to%20ISAs.pdf)
- He, L. J., & Rivai, F. A. (2024). The effect of gender diversity on the disclosure of key audit matters: examination of dual-signature environment. *Managerial Auditing Journal*, 39(4), 396–418. <https://doi.org/10.1108/MAJ-09-2022-3695>
- Hidayati, N. (2019). Ditemukan pelanggaran pada audit laporan keuangan Garuda, izin AP Kasner Sirumapea dibekukan. In [pppk.kemenkeu.go.id](https://pppk.kemenkeu.go.id). <https://pppk.kemenkeu.go.id/in/post/ditemukan-pelanggaran-pada-audit-laporan-keuangan-garuda,-izin-ap-kasner-sirumapea-dibekukan>
- Hirth Jr, R. B., & Chesley, D. L. (2017). COSO Enterprise risk management: Integrating with strategy and performance. In *COSO Enterprise Risk Management* (Issue June). <https://doi.org/10.1002/9781118269145>
- Ho, S. Y., Phang, S. Y., & Moroney, R. (2022). The combined effect of perspective-taking and incentives on professional skepticism. *Managerial Auditing Journal*, 37(1), 129–150. <https://doi.org/10.1108/MAJ-02-2021->

3019

- Hofmann, S. G., Asmundson, G. J. G., & Beck, A. T. (2013). The Science of Cognitive Therapy. *Behavior Therapy*, *44*(2), 199–212.  
<https://doi.org/10.1016/j.beth.2009.01.007>
- Hofstede, G. (1984). *Culture's consequences: international differences in work-related values* (Abridged). Sage Publications, Inc.
- Hopkin, P., & Thomson, C. (2022). *Fundamentals of risk management* (6th ed.). Kogan Page Limited.
- Huibers, M. J. H., Lorenzo-Luaces, L., Cuijpers, P., & Kazantzis, N. (2021). On the road to personalized psychotherapy: a research agenda based on cognitive behavior therapy for depression. *Frontiers in Psychiatry*, *11*(January), 1–14.  
<https://doi.org/10.3389/fpsy.2020.607508>
- Hunter, J. E. (1986). Cognitive ability, cognitive aptitudes, job knowledge, and job performance. *Journal of Vocational Behavior*, *29*(3), 340–362.  
[https://doi.org/10.1016/0001-8791\(86\)90013-8](https://doi.org/10.1016/0001-8791(86)90013-8)
- Hurtt, R. K. (2010). Development of a scale to measure professional skepticism. *Auditing: A Journal of Practise and Theory*, *29*(1), 149–171.  
<https://doi.org/10.2308/aud.2010.29.1.149>
- Hurtt, R. K., Brown-Libur, H., Earley, C. E., & Krishnamoorthy, G. (2013). Research on auditor professional skepticism: Literature synthesis and opportunities for future research. *Auditing: A Journal of Practice & Theory*, *32*(SUPPL.1), 45–97. <https://doi.org/10.2308/ajpt-50361>
- Hussin, S. A. H. S., & Iskandar, T. M. (2013). Exploratory Factor Analysis on Hurtt's Professional Skepticism Scale: A Malaysian Perspective. *Asian Journal of Accounting and Governance*, *4*(1), 11–19.  
<https://doi.org/10.17576/ajag-2013-4-5771>
- Hussin, S. A. H. S., Iskandar, T. M., Saleh, N. M., & Jaffar, R. (2017). Professional skepticism and auditors' assessment of misstatement risks: The moderating effect of experience and time budget pressure. *Economics and Sociology*, *10*(4), 225–250. <https://doi.org/10.14254/2071-789X.2017/10-4/17>
- IAASB. (2019). *International Standard on Auditing 315 (Revised 2019) and Conforming and Consequential Amendments to Other International Standards Arising from ISA 315 (Revised 2019)*. *315*(September), 1–202.
- Idawati, W. (2019). The Auditor's ability to detect fraud: gender, professional skepticism, and time budget pressure. *5th Annual International Conference on Accounting Research (AICAR 2018)*, *73*(Aicar 2018), 14–16.  
<https://doi.org/10.2991/aicar-18.2019.4>
- IIA. (2018). *Auditing Model Risk Management* (pp. 1–39).
- Indriasih, D., & Sulistyowati, W. A. (2021). The Role of ethical orientation and

- moral intensity in improving ethical decision of an auditor. *Jurnal ASET (Akuntansi Riset)*, 13(2), 185–196. <https://doi.org/10.17509/jaset.v13i2>
- Institut Akuntan Publik Indonesia (IAPI). (2013). *SA 315 tentang pengidentifikasian dan penilaian risiko kesalahan penyajian material melalui pemahaman atas entitas dan lingkungannya*. 44.
- Institut Akuntan Publik Indonesia (IAPI). (2021a). *Kode Etik Profesi Akuntan Publik 2021*.
- Institut Akuntan Publik Indonesia (IAPI). (2021b). Standar Audit 200 (Revisi 2021) Tujuan Keseluruhan, Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit. *Standar Audit 200 (Revisi 2021)*, 200(Revisi), 1–36. <https://iapi.or.id/standar-profesional-akuntan-publik/>
- Institut Akuntan Publik Indonesia (IAPI). (2021c). Standar Audit 315 (Revisi 2021) Pengidentifikasian Dan Penilaian Risiko Kesalahan Penyajian Material Melalui Pemahaman Atas Entitas Dan Lingkungannya. *Standar Profesional Akuntan Publik ( SA 315) 2021, 200(Revisi)*, 1–69.
- Institut Akuntan Publik Indonesia (IAPI). (2021d). *Standar Audit 570 (Revisi 2021) Kelangsungan Usaha. Revisi*, 1–69.
- Institut Akuntan Publik Indonesia (IAPI). (2021e). *Standar kompetensi profesi akuntan publik 2021*. 1–84. <https://iapi.or.id/standar-kompetensi-profesi-akuntan-publik-2021/>
- Institut Akuntan Publik Indonesia (IAPI). (2023). *Direktori 2023 Kantor Akuntan Publik dan Akuntan Publik*.
- Iswari, T. I. (2020). Effects of organizational–professional conflict and auditor burnout on dysfunctional audit behaviour. *HOLISTICA – Journal of Business and Public Administration*, 11(3), 102–119. <https://doi.org/10.2478/hjbpa-2020-0034>
- Iyer, G. S., & Reckers, P. M. J. (2007). CEO image, NAS and risk assessment. *Managerial Auditing Journal*, 22(9), 895–912. <https://doi.org/10.1108/02686900710829408>
- Jankūnaitė, R., Kanapickienė, R., & Gipiėnė, G. (2005). Employment of audit risk models. *Ekonomika*, 71, 59–76. <https://doi.org/10.15388/ekon.2005.17524>
- Janssen, S., Hardies, K., & Vanstraelen, A. (2020). Auditors’ professional skepticism: Traits, behavioral intentions, and actions in the field. In *Foundation for auditing research* (Vol. 12, Issue 05).
- Jensen, M., & Meckling, W. (1976). Theory of the firm: Managerial behavior, agency costs, and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. <https://doi.org/10.1017/CBO9780511817410.023>
- Jiang, L., Rundo, J., Shi, L., & Zhou, N. (2024). Audit partner characteristics and their impacts on audit quality: Evidence from around the world. *Encyclopedia*, 4(3), 1091–1099.

<https://doi.org/10.3390/encyclopedia4030070>

- Johnstone, K. M., Gramling, A. A., & Rittenberg, L. E. (2014). *Auditing: A risk-based approach to conducting a quality audit* (9th ed.). South-Western: Cengage Learning.
- Jones, M. (2009). Audit risk. *Student Accountant*, *11*, 1–4.  
[https://www.accaglobal.com/content/dam/acca/global/pdf/sa\\_nov09\\_jones.pdf](https://www.accaglobal.com/content/dam/acca/global/pdf/sa_nov09_jones.pdf)
- Kacanski, S. (2016). ICT in Auditing: Impact of Audit Quality Norms on Interpersonal Interactions. *European Financial and Accounting Journal*, *11*(4), 39–64. <https://doi.org/10.18267/j.efaj.173>
- Kadous, K., Kennedy, S. J., & Peecher, M. E. (2003). The Effect of quality assessment and directional goal commitment on auditors' acceptance of client-preferred accounting methods. *Accounting Review*, *78*(3), 759–778. <https://doi.org/10.2308/accr.2003.78.3.759>
- Kahneman, D. (2003). A Perspective on Judgment and Choice: Mapping Bounded Rationality. *American Psychologist*, *58*(9), 697–720. <https://doi.org/10.1037/0003-066X.58.9.697>
- Kahneman, D. (2011). *Thinking, fast and slow*. Farrar, Straus and Giroux.
- Kahneman, D., Knetsch, J. L., & Thaler, R. H. (1991). The endowment effect, loss aversion, and status quo bias. *Journal of Economic Perspectives*, *5*(1), 193–206. <https://doi.org/10.1017/CBO9780511803475.009>
- Kahneman, D., & Lovallo, D. (1993). Timid choices and bold forecasts: A cognitive perspective on risk taking. *Management Science*, *39*(1), 17–31. <https://doi.org/10.1017/CBO9780511803475.023>
- Kahneman, D., Lovallo, D., & Sibony, O. (2011). Before you make that big decision... *Harvard Business Review*, *89*(6), 50–60. <https://doi.org/10.2469/dig.v41.n3.32>
- Kahneman, D., & Tversky, A. (1973). On the psychology of prediction. In D. Kahneman, P. Slovic, & A. Tversky (Eds.), *Judgment under uncertainty: Heuristics and biases* (pp. 48–68). Cambridge University Press.
- Kahneman, D., & Tversky, A. (1979). Prospect theory: An analysis of decision under risk. *Econometrica*, *47*(2), 263–291. <http://www.jstor.org/stable/1914185?origin=JSTOR-pdf>
- Kahneman, D., & Tversky, A. (2003). Choices, values, and frames. In *Cambridge University Press*. Russell Sage Foundation. <https://doi.org/10.1017/CBO9780511803475.004>
- Kajtazi, M., Cavusoglu, H., Benbasat, I., & Haftor, D. (2018). Escalation of commitment as an antecedent to noncompliance with information security policy. *Information and Computer Security*, *26*(2), 171–193. <https://doi.org/10.1108/ICS-09-2017-0066>

- Kaplan, R. S., & Mikes, A. (2012). Managing risks: A New framework. *Harvard Business Review*, 90(6), 48–60.
- Kaplan, S. E., Reneau, J. H., & Whitecotton, S. (2001). The effects of predictive ability information, locus of control, and decision maker involvement on decision aid reliance. *Journal of Behavioral Decision Making*, 14(1), 35–50. [https://doi.org/10.1002/1099-0771\(200101\)14:1<35::AID-BDM364>3.0.CO;2-D](https://doi.org/10.1002/1099-0771(200101)14:1<35::AID-BDM364>3.0.CO;2-D)
- Kaplan, S. E., & Whitecotton, S. M. (2001). An examination of auditors' reporting intentions when another auditor is offered client employment. *Auditing: A Journal of Practice & Theory*, 20(1), 45–63. <https://doi.org/10.2308/aud.2001.20.1.45>
- Kartika, M. R., Fitriana, F., & Yuliaty, F. (2021). Ethics, education level, and professional skepticism on audit quality. *Jurnal Riset Akuntansi Kontemporer*, 13(1), 32–36. <https://doi.org/10.23969/jrak.v13i1.3814>
- Key, S. (1999). Organizational Ethical Culture: Real or Imagined? *Journal of Business Ethics*, 20, 217–225. <https://doi.org/10.1023/A:1006047421834>
- Keyton, J. (2005). *Communication and organizational culture: A Key to understanding work experiences*. Sage Publications, Inc. [http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484\\_SISTEM\\_PEMBETUNGAN\\_TERPUSAT\\_STRATEGI\\_MELESTARI](http://scioteca.caf.com/bitstream/handle/123456789/1091/RED2017-Eng-8ene.pdf?sequence=12&isAllowed=y%0Ahttp://dx.doi.org/10.1016/j.regsciurbeco.2008.06.005%0Ahttps://www.researchgate.net/publication/305320484_SISTEM_PEMBETUNGAN_TERPUSAT_STRATEGI_MELESTARI)
- Keyton, J. (2011). *Communication and organizational culture: A Key to understanding work experiences* (2nd ed.). Sage Publications, Inc. <https://doi.org/10.5772/intechopen.92318>
- Klein, G. a., Phillips, J. K., Rall, E. L., & Peluso, D. a. (2007). A Data-frame theory of sensemaking. In *Expertise out of context* (Issue January, pp. 113–155).
- Knechel, W. R. (2007). The business risk audit: Origins, obstacles and opportunities. *Accounting, Organizations and Society*, 32(4–5), 383–408. <https://doi.org/10.1016/j.aos.2006.09.005>
- Knechel, W. R., & Salterio, S. E. (2017). *Auditing: assurance and risk* (4th ed.). Routledge.
- Komalasari, S., Febrianto, R., Yurniwati, Y., & Odang, N. (2019). The Influence of personal value, moral philosophy, and organizational ethical culture on auditor action and acceptance for dysfunctional behavior. *ICOFEB 2018*, 1–12. <https://doi.org/10.4108/eai.12-11-2018.2288771>
- Kung, F.-H., & Huang, C. L. (2013). Auditors' moral philosophies and ethical beliefs. *Management Decision*, 51(3), 479–500. <https://doi.org/10.1108/00251741311309616>
- Kusuma, R. N. D., & Budisantosa, A. T. (2017). Analisis pengaruh equity

- sensitivity dan ethical sensitivity terhadap perilaku etis auditor. *Modus*, 29(1), 105–117.
- Lemon, W. M., Tatum, K. W., & Turley, S. (2000). *Developments in the audit methodologies of large accounting firms*.
- Lennox, C. S., & Wu, X. (2018). A review of the archival literature on audit partners. *Accounting Horizons*, 32(2), 1–35. <https://doi.org/10.2308/acch-51942>
- Levitt, S. D., List, J. A., Neckermann, S., & Sadoff, S. (2012). The behavioralist goes to school: Leveraging behavioral economics to improve educational performance. In *NBER Working Paper Series* (Issue August).
- Lewis, L., & Unerman, J. (1999). Ethical relativism: A reason for differences in corporate social reporting?-. *Critical Perspectives on Accounting*, 10(4), 521–547. <https://doi.org/10.1006/cpac.1998.0280>
- Libby, R., & Luft, J. (1993). Determinants of judgment performance in accounting settings: Ability, knowledge, motivation, and environment. *Accounting, Organizations and Society*, 18(5), 425–450. [https://doi.org/10.1016/0361-3682\(93\)90040-D](https://doi.org/10.1016/0361-3682(93)90040-D)
- Lindermüller, D., Lindermüller, I., Nitzl, C., & Hirsch, B. (2024). Error culture, auditors' error communication, and the performance of the auditee: A Study among german local public sector auditors. *Schmalenbach Journal of Business Research*, 76(2), 245–266. <https://doi.org/10.1007/s41471-024-00179-1>
- Louwers, T. J., Blay, A. D., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C. (2018). *Auditing & assurance services*. McGraw-Hill Education.
- Ludlum, M., Moskalionov, S., & Ramachandran, V. (2013). Examining Ethical Behaviors by Business Students. *American International Journal of Contemporary Research*, 3(3), 13–21. [http://www.aijcrnet.com/journals/Vol\\_3\\_No\\_3\\_March\\_2013/2.pdf](http://www.aijcrnet.com/journals/Vol_3_No_3_March_2013/2.pdf)
- Luo, J., Hu, Z., & Wang, L. (2018). Research on CPA Auditing Reform Strategy Under the Background of Artificial Intelligence. *2nd International Conference on Management, Education and Social Science (ICMESS 2018)*, 176(Icmess), 935–939. <https://doi.org/10.2991/icmess-18.2018.207>
- Luthfiana, F. (2020). The Influence of Ethics and Audit Risk on Audit Quality with Professional Skepticism as Moderating Variabel: A Case in Public Accounting. *Jurnal Ilmiah Mahasiswa FEB UB*, 6(2), 1–19.
- Mahsun, A. A. N., & Hariadi, B. (2021). Pengaruh pengetahuan dan pengalaman auditor terhadap penilaian risiko audit laporan keuangan (Studi empiris pada Kantor Akuntan Publik Provinsi Jawa Tengah dan Daerah Istimewa Yogyakarta). *Jurnal Ilmiah Mahasiswa FEB UB*, 9(2), 1–15. <https://jimfeb.ub.ac.id/index.php/jimfeb/article/view/7397/6386>
- Malone, C. F., & Roberts, R. W. (1996). Factors Associated with the incidence of



- reduced audit quality behaviors. *Auditing: A Journal of Practice and Theory*, 15(2), 49–64.
- Mapuasari, S. A., Rusliadi, G. A., & Fitriana, V. E. (2023). Does incentives schemes and working relationship affect auditor whistleblowing intention? *Jurnal Akuntansi Dan Bisnis*, 23(2), 234–245.
- McMain, S., Newman, M. G., Segal, Z. V., & DeRubeis, R. J. (2015). Cognitive behavioral therapy: Current status and future research directions. *Psychotherapy Research*, 25(3), 321–329. <https://doi.org/10.1080/10503307.2014.1002440>
- McMillan, J. H., & Schumacher, S. (2010). *Research in education* (7th ed.). Pearson.
- Merdekawati, E. (2022). The Effect of audit experience and audit risk on audit judgment with auditor's perceptions of the code of ethics of public accountants as moderating variables. *2nd International Conference on Applied Sciences 2021 (ICAS 2021)*, 348, 1–10. <https://doi.org/10.1051/e3sconf/202234800004>
- Messier Jr., W. F., Glover, S. M., & Prawitt, D. F. (2022). *Auditing & assurance services: a systematic approach*.
- Messier, W. F. (2014). An approach to learning risk-based auditing. *Journal of Accounting Education*, 32(3), 276–287. <https://doi.org/10.1016/j.jacedu.2014.06.003>
- Meyer, B., Utter, G. L., & Hillman, C. (2021). A personalized, interactive, cognitive behavioral therapy-based digital therapeutic (modia) for adjunctive treatment of opioid use disorder: Development study. *JMIR Mental Health*, 8(10), 1–18. <https://doi.org/10.2196/31173>
- Miller, M. H., & Scholes, M. S. (1982). Dividends and taxes: some empirical evidence. *Journal of Political Economy*, 90(6), 1118–1141. <https://doi.org/10.1086/261114>
- Milner, N., & Tracey, P. (2019). *Managing mission and money in social enterprises: a prospect theory perspective* (Issue January). [https://www.researchgate.net/publication/349947307\\_Managing\\_mission\\_and\\_money\\_in\\_social\\_enterprises\\_a\\_prospect\\_theory\\_perspective](https://www.researchgate.net/publication/349947307_Managing_mission_and_money_in_social_enterprises_a_prospect_theory_perspective)
- Mock, T. J., Rao, S. S., & Srivastava, R. P. (2013). The development of worldwide sustainability reporting assurance. *Australian Accounting Review*, 23(4), 280–294. <https://doi.org/10.1111/auar.12013>
- Mock, T. J., & Turner, J. L. (1981). *Internal accounting control evaluation and auditor judgment*. American Institute of Certified Public Accountants, Inc. [https://egrove.olemiss.edu/aicpa\\_guides/11](https://egrove.olemiss.edu/aicpa_guides/11)
- Mökander, J., Morley, J., Taddeo, M., & Floridi, L. (2021). Ethics-based auditing of automated decision-making systems: nature, scope, and limitations. *Science and Engineering Ethics*, 27(4), 1–30.

<https://doi.org/10.1007/s11948-021-00319-4>

- Moschidis, S., Drogalas, G., Chatzipetrou, E., & Lois, P. (2024). An investigation of risk-based auditing (RBA) relationships from the stakeholders' perspective using PLS-SEM. *EuroMed Journal of Business*, 1–21. <https://doi.org/10.1108/EMJB-12-2022-0211>
- Mulia, T. W. (2015). Pengujian faktor risiko independensi auditor dan faktor mitigasi terhadap judgment auditor: Pengujian self-serving bias. *Simposium Nasional Akuntansi 18 (SNA 18)*, 1–18. <http://lib.ibs.ac.id/materi/Prosiding/SNA XVIII/makalah/183.pdf>
- Muslim, M., Rahim, S., Pelu, M. F. A., & Pratiwi, A. (2020). Kualitas audit: ditinjau dari fee audit, risiko audit dan skeptisme Profesional auditor sebagai variabel moderating. *Ekuitas: Jurnal Pendidikan Ekonomi*, 8(1), 9. <https://doi.org/10.23887/ekuitas.v8i1.22474>
- Nahartyo, E., & Utami, I. (2016). *Panduan praktis riset eksperimen* (1st ed.). Indeks.
- Nakao, M., Shiotsuki, K., & Sugaya, N. (2021). Cognitive–behavioral therapy for management of mental health and stress-related disorders: Recent advances in techniques and technologies. *BioPsychoSocial Medicine*, 15(1), 1–4. <https://doi.org/10.1186/s13030-021-00219-w>
- Natsir, M. (2023). The Effect of Professional Ethics, Independence, and Audit Expertise on Auditor Performance. *Atestasi : Jurnal Ilmiah Akuntansi*, 6(1), 188–196. <https://doi.org/10.57178/atestasi.v6i1.646>
- Nelson, M., & Tan, H. T. (2005). Judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A Journal of Practice & Theory*, 24(s-1), 41–71. <https://doi.org/10.2308/aud.2005.24.supplement.41>
- Nelson, M. W. (2009). A Model and Literature Review of Professional Skepticism in Auditing. *Auditing: A Journal of Practise and Theory*, 28(2), 1–34. <https://doi.org/10.2308/aud.2009.28.2.1>
- Nelson, M. W., & Tan, H. (2005). Interpersonal Interaction Perspective. *Auditing: A Journal of Practice & Theory*, 24(supplement), 41–71.
- Neuman, W. L. (2014). *Social Research Methods: Qualitative and Quantitative Approaches*. Pearson Education Limited.
- Nickerson, C. (2023, October). Prospect Theory In Psychology : Loss Aversion. *Simplypsychology.Org*. <https://www.simplypsychology.org/prospect-theory.html>
- Nikolovski, P., Zdravkoski, I., Menkinoski, G., Dičevska, S., & Karadjova, V. (2016). The Concept of Audit Risk. *International Journal of Sciences: Basic and Applied Research*, 870(1), 22–31. <http://gssrr.org/index.php?journal=JournalOfBasicAndApplied>

- Nolder, C. J., & Kadous, K. (2018). Grounding the professional skepticism construct in mindset and attitude theory: A way forward. *Accounting, Organizations and Society*, 67(March), 1–14.  
<https://doi.org/10.1016/j.aos.2018.03.010>
- Novitasari, S. A. (2023). The Relationship between accounting education, professional certification, decision-making ethics on audit quality in 5 manufacturing companies in West Java. *West Science Social and Humanities Studies*, 1(1), 19–27.
- Nugrahanti, T. P., & Jahja, A. S. (2018). Audit judgment performance: The effect of performance incentives, obedience pressures and ethical perceptions. *Journal of Environmental Accounting and Management*, 6(3), 225–234.  
<https://doi.org/10.5890/JEAM.2018.09.004>
- O'Malley. (2000). Panel on Audit Effectiveness “Panel on Audit Effectiveness report and recommendations : August 31, 2000.” In *Association Sections, Divisions, Boards, Teams*. [https://egrove.olemiss.edu/aicpa\\_assoc/270](https://egrove.olemiss.edu/aicpa_assoc/270)
- O'Reilly, D. M., Leitch, R. A., & Tuttle, B. (2006). An experimental test of the interaction of the insurance and information-signaling hypotheses in auditing. *Contemporary Accounting Research*, 23(1), 267–289.  
<https://doi.org/10.1506/2607-8PDH-WKCV-R3RD>
- Ossorio, P. . (2006). *The behavior of persons*. Descriptive Psychology Press.  
<http://www.ncbi.nlm.nih.gov/pubmed/21226399>
- Otoritas Jasa Keuangan. (2017). *Peraturan Otoritas Jasa Keuangan Nomor 13/POJK.03/2017 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik Dalam Kegiatan Jasa Keuangan (13/POJK.03/2017)*. 13/POJK.03/2017.  
<https://www.ojk.go.id/id/kanal/perbankan/regulasi/peraturan-ojk/Pages/POJK-Penggunaan-Jasa-Akuntan-Publik-dan-Kantor-Akuntan-Publik-dalam-Kegiatan-Jasa-Keuangan.aspx>
- Otoritas Jasa Keuangan. (2023). *Siaran Pers: OJK Beri Sanksi untuk AP dan KAP Terkait Wanaartha Life di Tengah Penanganan Likuidasi* (p. 1).  
<https://ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/OJK-Beri-Sanksi-untuk-AP-dan-KAP-Terkait-Wanaartha-Life-di-Tengah-Penanganan-Likuidasi.aspx>
- Payne, J. W., Bettman, J. R., & Johnson, E. J. (1993). *The Adaptive decision maker*. Cambridge University Press.
- PCAOB. (2010). *PCAOB release No. 2010-004: Auditing standards related to the auditor's assessment of and response to risk and related amendments to PCAOB standards*. <https://doi.org/10.1002/9781118979037.ch75>
- Permatasari, A. W., Budiarti, L., & Sreirejeki, K. (2020). The effect of sunk cost, framing effect, and educational background on the escalation of commitment. *Journal of Contemporary Accounting*, 2(1), 49–61.  
<https://doi.org/10.20885/jca.vol2.iss1.art5>

- Peterson, J. B., & Thorndike, E. L. (1901). The Human Nature Club : An Introduction to the Study of Mental Life. *Philosophical Review*, 10(6), 676–677. <https://www.jstor.org/stable/2176229?origin=JSTOR-pdf>
- Piaget, J. (1977a). *Knowledge and Development* (W. F. Overton & J. M. Gallagher (eds.); Vol. 1). Plenum Press. <https://doi.org/10.1007/978-1-4684-2547-5>
- Piaget, J. (1977b). *Topics in cognitive development, Vol 1. equilibration: theory, research, and application* (M. H. Appel & L. S. Goldberg (eds.)). Plenum Press. <https://doi.org/10.1007/978-1-4613-4175-8>
- Piaget, J. (2003). *The psychology of intelligence*. Taylor & Francis Group. <https://doi.org/10.4324/9780203164730>
- Pickett, K. H. S. (2005). *Auditing the risk management process*. John Wiley & Sons, Inc.
- Pickett, K. H. S. (2006). Audit Planning: A Risk-Based Approach. In *Audit Planning: A Risk-Based Approach*. <https://doi.org/10.1002/9781119201175>
- Pickett, K. H. S., & Pickett, J. M. (2005). *Auditing for managers : the ultimate risk management tool*. John Wiley & Sons Ltd.
- Poli, R., & Valerio, M. (2019). Anticipation, agency and complexity. In *Anticipation science* (Vol. 4). Springer Nature.
- Poulton, E. C. (1994). *Behavioral decision theory: a new approach*. Cambridge University Press.
- Power, M. (1997). *The Audit society: rituals of verification*. Oxford University Press.
- Prasetya, B. (2018). *Grand desain penerapan manajemen risiko di Badan Standardisasi Nasional 2018-2023*. Badan Standardisasi Nasional.
- Priyatno, D. (2018). *SPSS panduan mudah olah data bagi mahasiswa dan umum*. Penerbit ANDI.
- Purwanti, A., Atsarina, A., Saprudin, S., Kurniati, S., Atiningsih, S., Kurniasih, N., & Imaningati, S. (2023). *Auditing* (L. Luhglatno (ed.); 1st ed.). Eurika Media Aksara.
- Pusat Bahasa. (2018). *Kamus Besar Bahasa Indonesia*. Balai Pustaka.
- Ranzilla, S., Chevalier, R., Herrmann, G., Glover, S., & Prawitt, D. F. (2011). Elevating professional judgment in auditing and accounting. *The KPMG Professional Judgment Framework, January 2011*, 1–61. [message:%3CBEFD4959-9826-43CC-9D6E-3A126B503799@gmail.com%3E%5Cnpapers2://publication/uuid/8686A83C-FA11-4CCA-B4FA-3A57EA3EB61D](mailto:3CBEFD4959-9826-43CC-9D6E-3A126B503799@gmail.com%3E%5Cnpapers2://publication/uuid/8686A83C-FA11-4CCA-B4FA-3A57EA3EB61D)
- Rautiainen, A., Saastamoinen, J., & Pajunen, K. (2023). Auditors' perceptions of alternative performance measures—alternative truths and professional skepticism. *Accounting in Europe*, August, 1–20.

<https://doi.org/10.1080/17449480.2023.2244509>

- Reigstad, A. (2020). *Gender differences in communication styles and their influence on workplace communication and the practice of public relations in the United States* (Issue February) [University of Leicester By].  
<https://doi.org/10.13140/RG.2.2.30156.28803>
- Rimondini, M. (2011). Background Theories and Main Systems of Analysis of Communication in Cognitive-Behavioral Therapy. In M. Rimondini (Ed.), *Communication in Cognitive Behavioral Therapy* (1st ed., pp. 249–263). Springer New York Dordrecht Heidelberg London.  
[https://doi.org/10.1007/978-1-4419-6807-4\\_11](https://doi.org/10.1007/978-1-4419-6807-4_11)
- Robbins, S. P., & Judge, T. A. (2024). *Organizational behavior* (19th ed.). Pearson Education Limited. [https://doi.org/10.1007/978-3-031-55669-2\\_5](https://doi.org/10.1007/978-3-031-55669-2_5)
- Rocha, J., Oliveira, S., & Capinha, C. (2020). Introductory chapter: risk management. In J. Rocha, S. Oliveira, & C. Capinha (Eds.), *Risk Management and Assessment* (pp. 3–12). Intech Open.  
<https://doi.org/10.5772/intechopen.83256>
- Roscoe, A. M., Lang, D., & Sheth, J. N. (1975). Follow-up methods, questionnaire length, and market differences in mail surveys. *Journal of Marketing*, 39(April), 20–27.
- Sagara, Y., & Alkotdriyah, P. P. (2020). Interpersonal skill-based audit team brainstorming: solution for fraud detection. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(3), 458–474. <https://doi.org/10.22219/jrak.v10i3.13017>
- Saiewitz, A., & Kida, T. (2018). The effects of an auditor's communication mode and professional tone on client responses to audit inquiries. *Accounting, Organizations and Society*, 65(November 2014), 33–43.  
<https://doi.org/10.1016/j.aos.2017.10.002>
- Salman, I., Misirli, A. T., & Juristo, N. (2015). Are students representatives of professionals in software engineering experiments? *Proceedings - The 37th International Conference on Software Engineering*, 1, 666–676.  
<https://doi.org/10.1109/ICSE.2015.82>
- Samuelson, W., & Zeckhauser, R. (1988). Status quo bias in decision making. *Journal of Risk and Uncertainty*, 1(1), 7–59.  
<https://doi.org/10.1007/BF00055564>
- Sandy, F. B., & Januarti, I. (2022). Persepsi tanggung jawab auditor dalam mendeteksi kecurangan pada Kantor Akuntan Publik. *Jurnal Ilmiah Ekonomi Bisnis*, 11(2), 242–262.
- Sanford, N., Clark, B., Lane, K., & Darcy, K. (2015). *Corporate culture : The second ingredient in a world-class ethics and compliance program*.  
<https://www2.deloitte.com/content/dam/Deloitte/us/Documents/risk/us-aers-corporate-culture-112514.pdf>
- Sardasht, M. S., & Rashedi, E. (2018). Identifying influencing factors of audit risk

- model: A combined fuzzy ANP-DEMATEL approach. *International Journal of Digital Accounting Research*, 18(December 2017), 69–117.  
[https://doi.org/10.4192/1577-8517-v18\\_4](https://doi.org/10.4192/1577-8517-v18_4)
- Sari, N., & Wardani, R. (2016). *Pengolahan dan analisis data statistika* (1st ed.). Deepublish.
- Schein, E. H. (2010). *Organizational culture and leadership*. Jossey-Bass A Wiley Imprint. <https://doi.org/10.1108/978-1-78714-120-620171005>
- Schein, E. H., & Schein, P. (2017). *Organizational culture and leadership*. John Wiley & Sons, Inc. <https://doi.org/10.4324/9781351017510-15>
- Seifert, S. G., LaMothe, E. G., & Schmitt, D. B. (2023). Perceptions of the Ethical Infrastructure, Professional Autonomy, and Ethical Judgments in Accounting Work Environments. *Journal of Business Ethics*, 182(3), 821–850.  
<https://doi.org/10.1007/s10551-021-05001-0>
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: a skill-building approach* (7th ed.). John Wiley & Sons Ltd.
- Septiari, D., & Goedono, G. (2019). Does attribute framing exist in audit decision aid? *Journal of Accounting and Investment*, 20(1).  
<https://doi.org/10.18196/jai.2001107>
- Septiari, D. P. L., Werastuti, D., & Yuniarta, G. A. (2023). Pengaruh equity sensitivity dan ethical sensitivity pada erilaku etis auditor pada Kantor Akuntan Publik (KAP) di Bali dengan filosofi Tri Kaya Parisudha sebagai variabel moderasi. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 14(1), 267–314.
- Shadish, W. R., Cook, T. D., & Campbell, D. T. (2002). Experimental and designs for generalized causal inference. In *Experimental and quasi-experimental design for causal inference* (Issue 814). Houghton Mifflin Company.
- Shafer, W. E., Morris, R. E., & Ketchand, A. A. (2001). Effects of personal values on auditors' ethical decisions. *Accounting, Auditing & Accountability Journal*, 14(3), 254–277. <https://doi.org/10.1108/EUM0000000005517>
- Shafer, W. E., & Simmons, R. S. (2011). Effects of organizational ethical culture on the ethical decisions of tax practitioners in mainland China. *Accounting, Auditing & Accountability Journal*, 24(5), 647–668.  
<http://dx.doi.org/10.1108/09513571111139139>
- Shanteau, J. (1995). Expert judgment and financial decision making. *Risky Business*, 1, 16–32.
- Sharp, D. J., & Salter, S. B. (1997). Project escalation and sunk costs: A test of the international generalizability of agency and prospect theories. *Journal of International Business Studies*, 28(October 1996), 101–121.
- Shaub, M. K. (2020). Building moral courage through a wisdom-focused accounting ethics course. In M. M. Pinheiro & A. J. Costa (Eds.), *Accounting*

- Ethics Education: Teaching Virtues and Values* (pp. 137–154). Routledge.  
<https://doi.org/10.4324/9780429321597-7>
- Sidorenko, A. (2023). *Risk-academy's guide to auditing risk management* (Issue April). Risk Academy.
- Sidorenko, A., & Demidenko, E. (2017). *Guide to effective risk management 3.0* (Issue January). Risk Academy.  
[https://www.researchgate.net/publication/323254437\\_free\\_risk\\_management\\_book\\_guide\\_to\\_effective\\_risk\\_management\\_30](https://www.researchgate.net/publication/323254437_free_risk_management_book_guide_to_effective_risk_management_30)
- Simnett, R., & Huggins, A. (2014). Enhancing the auditor's report: To what extent is there support for the IAASB's proposed changes? *Accounting Horizons*, 28(4), 719–747. <https://doi.org/10.2308/acch-50791>
- Simunic, D. A. (1980). The pricing of audit services: theory and evidence. *Journal of Accounting Research*, 18(1), 161–190.
- Smircich, L. (1983). Concepts of culture and organizational analysis. *Administrative Science Quarterly*, 28(3), 339–358.  
<https://doi.org/10.4324/9781315241371-20>
- Sonjaya, Y. (2024). The Influence of corporate culture on audit practises and ethics. *Golden Ratio of Auditing Research*, 4(1), 107–124.  
<https://doi.org/10.1097/01.HDMAT.0000311190.35086.2e>
- Spence, M. (1973). Job market signaling. *The Quarterly Journal of Economics*, 87(3), 355–374. <https://doi.org/10.1055/s-2004-820924>
- Spitzberg, B. H. (1988). Communication competence: measures of perceived effectiveness. In C. H. Tardy (Ed.), *A handbook for the study of human communication: methods and instruments for observing, measuring, and assesing communication processes* (pp. 87–105). Ablex Publishing.
- Spitzberg, B. H., & Cupach, W. R. (2002). Interpersonal skills. In *Handbook of interpersonal communication* (3rd ed., pp. 564–611). Sage Publications, Inc.  
[https://doi.org/10.1007/978-81-322-2241-5\\_5](https://doi.org/10.1007/978-81-322-2241-5_5)
- Sukmananti, I. N., & Hidayat, R. (2017). Pengaruh anchoring dalam penilaian kinerja: sebuah studi eksperimen kuasi dengan variabel tergantung penilaian adaptive performance. *Gajah Mada Journal of Professional Psychology (GamaJPP)*, 3(3), 187–195. <https://doi.org/10.22146/gamajpp.44085>
- Supardi, D. (2012). Pengaruh profesionalisme auditor terhadap risiko audit. *Jurnal Akuntansi*, XVI(01), 35–52.
- Susanto, A., & Meiryani. (2018). The importance of risk management in an organizations. *International Journal of Scientific and Technology Research*, 7(11), 103–107.
- Susilawati, D., & Estiana, L. (2023). Analisis penerapan materialitas dan risiko audit terhadap opini audit di masa pandemi oleh KAP KKSP dan Rekan Jakarta. *Jurnal Pendidikan Akuntansi & Keuangan*, 11(1), 65–73.

<https://ejournal.upi.edu/index.php/JPAK/article/view/49853>

- Takemura, K. (2014). *Behavioral decision theory: psychological and mathematical descriptions of human choice behavior*. Springer London. <https://doi.org/10.1146/annurev.ps.12.020161.002353>
- Takemura, K. (2021). *Escaping from bad decisions: a behavioral decision-theoretic perspective* (M. Altman (ed.)). academic press: imprint of Elsevier. <https://doi.org/10.1016/b978-0-12-816032-9.00008-9>
- Tan, H.-T., & Libby, R. (1997). Tacit Managerial versus Technical Knowledge As Determinants of Audit Expertise in the Field. *Journal of Accounting Research*, 35(1), 97. <https://doi.org/10.2307/2491469>
- Tanusdjaja, H. (2019). Risk based audit. *Expo Profesi Keuangan Kementerian Keuangan Tahun 2019*, 1–51.
- Team IAASB Handbook. (2009). *Glossary of Terms* (Issue February).
- Teja, S., & Iskak, J. (2019). Analisis corporate governance, corporate environmental concerns, dan corporate environmental strengths untuk memprediksi audit risk pada Kantor Akuntan Publik (di Jakarta). *Jurnal Paradigma Akuntansi Untar*, 1(2), 487–494. <https://doi.org/10.24912/jpa.v1i2.5019>
- Thaler, R. H. (1985). Mental accounting and consumer choice. *Marketing Science*, 4(3), 199–214. <https://doi.org/10.1287/mksc.1070.0330>
- Thaler, R. H. (1999). Mental accounting matters. *Journal of Behavioral Decision Making*, 12(3), 183–206. <https://doi.org/10.1017/CBO9780511803475.015>
- The International Organization for Standardization (ISO). (2018). *ISO 31000:2018*. 16. <https://www.iso.org/obp/ui/en/#iso:std:iso:31000:ed-2:v1:en>
- Thomya, W., & Saenchaiyathon, K. (2015). The Effects of organizational culture and ERM on organizational performance: A Conceptual framework. *International Business Management*, 9(2), 158–163.
- Thorndike, E. L. (1898). Animal intelligence: An experimental study of the associative processes in animals. In *The Psychological Review: Monograph Supplements* (Vol. 2, Issue 4). The Macmillan Company. <https://doi.org/10.1037/h0092987>
- Thorndike, E. L. (1911). *Animal Intelligence: experimental studies*. The Macmillan Company.
- Thorndike, R. L. (1985). The Central Role of General Ability in Prediction. *Multivariate Behavioral Research*, 20(3), 241–254. [https://doi.org/10.1207/s15327906mbr2003\\_1](https://doi.org/10.1207/s15327906mbr2003_1)
- Thorsteinson, T. J., Breier, J., Atwell, A., Hamilton, C., & Privette, M. (2008). Anchoring effects on performance judgments. *Organizational Behavior and Human Decision Processes*, 107(1), 29–40. <https://doi.org/10.1016/j.obhdp.2008.01.003>



- Tourish, D., & Hergie, O. (2004). Communication audits: building world class communication systems. In S. M. Oliver (Ed.), *Handbook of corporate communication and public relations: pure and applied* (Issue April, pp. 131–144). Taylor & Francis (Routledge).  
<https://core.ac.uk/download/pdf/196255896.pdf>
- Trevino, L. K., Butterfield, K. D., & McCabe, D. L. (1998). The Ethical Context in Organizations: Influences on Employee Attitudes and Behaviors. *Business Ethics Quarterly*, 8(3), 447–476. <https://doi.org/10.2307/3857431>
- Triandis, H. C. (1994). *Culture and social behavior* (p. 330). McGraw-Hill.
- Trochim, W. M., & Donnelly, J. P. (2006). *The Research methods knowledge base* (3rd ed.). Cengage Learning.
- Trochim, W. M., Donnelly, J. P., & Arora, K. (2016). *Research methods: The Essential Knowledge Base*. Cengage Learning.
- Trotman, K. T. (2005). Discussion of judgment and decision making research in auditing: A task, person, and interpersonal interaction perspective. *Auditing: A Journal of Practice & Theory*, 24(Supplement), 73–87.
- Tsai, Y. (2011). Relationship between organizational culture, leadership behavior and job satisfaction. *BMC Health Services Research*, 11(1), 98.  
<https://doi.org/10.1186/1472-6963-11-98>
- Tversky, A., & Kahneman, D. (1974). Judgment under Uncertainty: Heuristics and Biases. *Science*, 185(4157), 1124–1131.  
<https://www.jstor.org/stable/1738360>
- Tversky, A., & Kahneman, D. (1981). The Framing of decisions and the psychology of choice. *Science*, 211, 423–444.  
<https://doi.org/10.3366/jbctv.2017.0387>
- Tversky, A., & Kahneman, D. (1991). Loss aversion in riskless choice: A reference-dependent model. *The Quarterly Journal of Economics*, 106(4), 1039–1061.
- Tversky, A., & Kahneman, D. (1992). Advances in prospect theory: cumulative representation of uncertainty. *Journal of Risk and Uncertainty*, 5, 297–323.  
<https://doi.org/10.15358/0340-1650-2006-6-331>
- Unceta, I., Nin, J., & Pujol, O. (2020). Risk mitigation in algorithmic accountability: The role of machine learning copies. *PLoS ONE*, 15(11), 1–26. <https://doi.org/10.1371/journal.pone.0241286>
- Undang-undang Republik Indonesia nomor 5 tahun 2011 tentang Akuntan Publik, 1 (2011).
- Untari, P. H. (2023, February 28). Ini daftar hitam AP dan KAP dari OJK & Menkeu! Partner Crowe, EY hingga Deloitte. *Bisnis.Com., Februari 28*.  
<https://finansial.bisnis.com/read/20230228/215/1632435/ini-daftar-hitam-ap-dan-kap-dari-ojk-menkeu-partner-crowe-ey-hingga-deloitte>

- Utami, I., & Nahartyo, E. (2016). Audit decisions: The impact of interactive reviews with group support system on information ambiguity. *Asian Journal of Business and Accounting*, 9(1), 105–139.
- Vaassen, E. H. J. (1994). *Auditors' Decision Processes in Audit Planning Stage Materiality Judgments*. University of Limburg. Auszüge in Kopien vorliegend
- Vagner, B. (2022). The effect of personalized audit communication and evidence inconsistency on auditor judgments and decision-making. *Managerial Auditing Journal*. <https://doi.org/10.1108/MAJ-09-2020-2857>
- VanVactor, J. D. (2007). Risk mitigation through a composite risk management process: The U.S. army risk assessment. *Organization Development Journal*, 25(2), 133–138.
- Vera-Muñoz, S. C., Gaynor, L. M., & Kinney, W. R. (2020). Communicating assurance using practitioner-customized procedures: An experiment and emerging research opportunities. *Auditing: A Journal of Practice and Theory*, 39(4), 201–222. <https://doi.org/10.2308/AJPT-19-103>
- Vis, B., & Kuijpers, D. (2018). Prospect theory and foreign policy decision-making: Underexposed issues, advancements, and ways forward. *Contemporary Security Policy*, 39(4), 575–589. <https://doi.org/10.1080/13523260.2018.1499695>
- Vorst, C. R., Priyarsono, D. S., & Budiman, A. (2018). *Manajemen risiko berbasis SNI ISO 31000*. Badan Standardisasi Nasional.
- Wallace, W. A. (1980). *The Economic Role of the audit in free and regulated markets* (pp. 1–51). scholarwork.wm.edu/oer/2
- Wallace, W. A. (2004). the Economic Role of the Audit in Free and Regulated Markets: a Look Back and a Look Forward. *Research in Accounting Regulation*, 17(C), 267–298. [https://doi.org/10.1016/S1052-0457\(04\)17012-4](https://doi.org/10.1016/S1052-0457(04)17012-4)
- Watkins, A. L., Hillison, W., & Morecroft, S. E. (2004). Audit quality: A synthesis of theory and empirical research. *Journal of Accounting Literature*, 23, 153–193. <https://www.proquest.com/docview/216304484>
- Watts, R. L., & Zimmerman, J. L. (1983). Agency problems, auditing, and the theory of the Firm: Some evidence. *The Journal of Law and Economics*, 26(3), 613–633. <https://doi.org/10.1086/467051>
- Watts, R. L., & Zimmerman, J. L. (1986). *Positive accounting theory*. Prentice Hall Inc.
- Weber, E. U., & Johnson, E. J. (2009). Mindful judgment and decision making. *Annual Review of Psychology*, 60, 53–85. <https://doi.org/10.1146/annurev.psych.60.110707.163633>
- Wechsler, D. (1975). Intelligence defined and undefined: A relativistic appraisal. *American Psychologist*, 30(2), 135–139. <https://doi.org/10.1037/h0076868>

- Wechsler, D., Coalson, D. ., & Raiford, S. . (2008). *WAIS-IV: Wechsler adult intelligence scale : Technical and Interpretive Manual*. Pearson.
- Wideman, M. R. (1992). *Risk management - A guide to managing project risk and opportunities* (M. R. Wideman (ed.)). Project Management Institute.
- Wilson, T. D., Houston, C. E., Etling, K. M., & Brekke, N. (1996). A New look at anchoring effects: basic anchoring and its antecedents. *Journal of Experimental Psychology*, *125*(4), 387–402. <https://doi.org/10.1037/0096-3445.125.4.387>
- Woodhead, A. D. (1992). Audit risk modelling. *Managerial Auditing Journal*, *7*(5), 3–7. <https://doi.org/10.1108/02686909210017856>
- Woodhead, A. D. (1997). The other audit risk: the impact of false rejection on audit planning. *Managerial Auditing Journal*, *12*(1), 4–8. <https://doi.org/10.1108/02686909710155948>
- Wu, B., Wu, Y., Zhang, M., & Li, J. (2024). Opening the black box of human resource allocations in audit firms: The assignment of audit partners to audit engagements. *British Accounting Review*, *56*(2), 101231. <https://doi.org/10.1016/j.bar.2023.101231>
- Yasa, P. T., Yuliansyah, Y., & Kesumaningrum, N. D. (2021). The influence of ethics, experience, and competence on auditors' professional skepticism (Study at BPKP representative of Lampung Province). *Jurnal Studi Pemerintahan Dan Akuntabilitas*, *1*(1), 1–23. <https://doi.org/10.35912/jastaka.v1i1.34>
- Yeboah-Ofori, A., & Opoku-Boateng, F. A. (2023). Mitigating cybercrimes in an evolving organizational landscape. *Continuity & Resilience Review*, *5*(1), 53–78. <https://doi.org/10.1108/crr-09-2022-0017>
- Yullyan, K. (2020). Auditing The Organization Culture. *2020 IIA Indonesia National Conference*, 1–11.
- Zaiceanu, A. M., Hlaciuc, E., & Lucan, A. N. C. (2015). Methods for risk identification and assessment in financial auditing. *Procedia Economics and Finance*, *32*(15), 595–602. [https://doi.org/10.1016/s2212-5671\(15\)01437-9](https://doi.org/10.1016/s2212-5671(15)01437-9)
- Zhang, J., Chiu, R., & Wei, L. (2009). On whistleblowing judgment and intention ;The roles of positive mood and organizational ethical culture. *Journal of Managerial Psychology*, *24*(7), 627–649. <https://doi.org/10.1007/s10551-008-9831-z>
- Ziegenfuss, D. E. (1995). The state of the art in internal auditing risk assessment techniques. *Managerial Auditing Journal*, *10*(4), 3–11. <https://doi.org/10.1108/02686909510084219>
- Zulaikha. (2006). Pengaruh Interaksi Gender, kompleksitas Tugas dan Pengalaman Auditor Terhadap Audit Judgment. *Simposium Nasional Akuntansi 9*, 1–22.