

DAFTAR PUSTAKA

- Ahmad, Z., & Taylor, D. (2009). "Commitment to independence by internal auditors: The effects of role ambiguity and role conflict". *Managerial Auditing Journal*, 24(9), 899–925.
- Alderman, C Wayne and Deitrick, J. W. (1982). "Auditors' perceptions of time budget pressures and premature sign-offs": A replication and extension. *Auditing: A Journal of Practice & Theory*, Vol. 82, pp. 53–68.
- Alkautsar, M. (2014). "Locus of control, commitment profesional and dysfunctional audit behaviour". *International Journal of Humanities and Management Sciences (IJHMS)*, 2(1), 35–38.
- Andreas. (2016). "Interaction between Time Budget Pressure and Professional Commitment towards Underreporting of Time Behavior". *Procedia - Social and Behavioral Sciences*, 219, 91–98.
- Azad, A. N. (1994). "Time Budget Pressure and Filtering of Time Practices in Internal Auditing: A Survey". *Managerial Auditing Journal*, 9(6), 17–25.
- Badjuri, A. (2011). "Faktor-Faktor Yang Berpengaruh Terhadap Kualitas Audit Auditor Independen Pada Kantor Akuntan Publik (Kap) Di Jawa Tengah". *Jurnal Akuntansi Dan Ekonomi*, 3(2), 183–197.
- Behn, B. K., Carcello, J. V., Hermanson, D. R., & Hermanson, R. H. (1997). "The determinants of audit client satisfaction among clients of big 6 firms". *Accounting Horizons*, 11(1), 7–24.
- Coram, P., Glavovic, A., Ng, J., & Woodliff, D. R. (2008). "The moral intensity of reduced audit quality acts". *Auditing*, 27(1), 127–149.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183–199.
- DeZoort, F. T., & Lord, A. (1997). "A review and synthesis of pressure effects research in accounting". *Journal of Accounting Literature*, 16, 28–85.
- Donnelly, D. P., Quirin, J. J., & O'Bryan, D. (2003). "Auditor Acceptance of Dysfunctional Audit Behavior: An Explanatory Model Using Auditors' Personal Characteristics". *Behavioral Research in Accounting*, 15(1), 87–110.
- FRC Publications. 2006. *Promoting Audit Quality*. London. Discussion Paper

- Fachruddin, Wan dan Handayani. 2017. *Pengaruh fee audit, pengalaman kerja dan independensi audit terhadap kualitas audit pada Kantor Akuntan Publik di Kota Medan*. Jurnal Akuntans dan Bisnis. ISSN : 2443-3071
- Ghozali, Imam, 2011, *Aplikasi Analisis Multivariate dengan program SPSS*, Edisi kedua, Badan Penerbit Universitas Diponegoro, Semarang.
- Gundry, L. C., & Liyanarachchi, G. A. (2007). "Time budget pressure, auditors' personality type, and the incidence of reduced audit quality practices". *Pacific Accounting Review*, 19(2), 125–152.
- Hartanto, O. (2016). "Pengaruh Locus Of Control, Tekanan Anggaran Waktu Komitmen Profesional, Terhadap Perilaku Disfungsional Auditor". *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 20(4), 473.
- IAI, 1994, *Standar Akuntansi Keuangan*, Edisi 1 dan Edisi 2, Penerbit Salemba Empat, Jakarta
- I. Ghozali and H. Latan, 2015. *Partial Least Squares: Konsep, Teknik dan Aplikasi Menggunakan SmartPLS 3.0*, Edisi 2. Universitas Diponegoro.
- Indah, S. N. (2010). "Pengaruh Kompetensi terhadap Kualitas Audit". *Universitas Diponegoro*, 1, 136. IAI, 1994, *Standar Akuntansi Keuangan*, Edisi 1 dan Edisi 2, Penerbit Salemba Empat, Jakarta
- Jogiyanto. 2016. *Metodologi Penelitian Bisnis: Salah Kaprah Dan Pengalaman-Pengalaman*. Edisi 6. Publisher BPFE: Yogyakarta
- Kelley, T., & Margheim, L. (1990). "The impact of time-budget pressure, personality, and leadership variables on dysfunctional auditor behavior". *Auditing: A Journal of Practice & Theory*, 9(Spring), 21–42.
- Kinichi, K. dan. (2014). "Organization Behavior. Irwin. McGraw-Hill, Boston". *British Journal of Psychiatry*, 205(1), 76–77.
- Koonce, L. L., & Mercer, M. (2005). "Using Psychology Theories in Archival Financial Accounting Research". *SSRN Electronic Journal*.
- Kristanti, M. S. (2017). "Pengaruh Time Budget Pressure, Locus Of Control, Komitmen Organisasi, Dan Stres Kerja Terhadap Kualitas Audit Dengan Perilaku Disfungsional Audit Sebagai Variabel Intervening". (Studi Empris pada Kantor Akuntan Publik Pekanbaru, Padang dan Medan). *JOM Fekon*, Vol. 4 No., 867–880.
- Kusumayanti, P., Herawati, N., & Sulindawati, N. L. G. E. (2014). "Pengaruh akuntabilitas dan pengetahuan terhadap kualitas hasil kerja auditor". *SI Ak Universitas Ganesha*, 2(1), 1–10.

- Latan, H., Jabbour, C. J. C., Jabbour, A. B.
- L. de S., Wamba, S. F., & Shahbaz, M. (2018). "Effects of environmental strategy, environmental uncertainty and top management's commitment on corporate environmental performance": The role of environmental management accounting. *Journal of Cleaner Production*, 180, 297–306.
- Latifa, D. A., & Ghozali, I. (2015). "Budaya Etis Memediasi Hubungan Antara Tekanan Anggaran Waktu Dan Kualitas Audit". *Diponegoro Journal of Accounting*, 4(2), 1–12.
- Lightner, S. M., Adams, S. J., & Lightner, K. M. (1982). "The Influence of Situational, Ethical, and Expectancy Theory Variables on Accountants' Underreporting Behavior". *Auditing*, Vol. 2, p. 1.
- Margheim, L., Kelley, T., & Pattison, D. (2005). "An Empirical Analysis Of The Effects Of Auditor Time Budget Pressure And Time Deadline Pressure". *Journal of Applied Business Research*, Vol. 21, pp. 23–35.
- Maulidawati, Islahuddin, & Abdullah, S. (2017). "Pengaruh Beban Kerja dan Tekanan Anggaran Waktu terhadap Kualitas Audit dengan Pengalaman Audit Sebagai Pemoderasi". *Jurnal Megister Akuntansi Pascasarjana Universitas Syiah Kuala*, 6(2), 65–74.
- Manullang, A., 2010. "Pengaruh Tekanan Anggaran Waktu dan Resiko Kesalahan terhadap Penurunan Kualitas Audit". *Fokus Ekonomi*, 5(1). 81-94.
- Meyer, John, P., Allen, dan Natalie, J. 1991. "A Three-Component Conceptualization of Organizational Commitment". *Human Resource Management Review* Volume 1, Number 1. 61-89.
- McDaniel, L. S. (1990). "The Effects of Time Pressure and Audit Program Structure on Audit Performance". *Journal of Accounting Research*, 28(2), 267.
- Mcnamara, S. M., & Liyanarachchi, G. A. (2008). "Time budget pressure and auditor dysfunctional behaviour within an occupational stress model". *Accountancy Business and the Public Interest*, 7(1), 1–43.
- Meyer, J. P., & Allen, N. J. (1991). "A three-component conceptualization of organizational commitment". *Human Resource Management Review*, 1(1), 61–89.
- Nadirisyah,. Zuhra, I.M. 2009. Locus Of Control, Time Budget Pressure dan Penyimpangan Perilaku dalam Audit. *Jurnal Telaah & Riset Akuntansi*. 104-116.
- Nehme, R., Mutawa, A. Al, & Jizi, M. (2016). "Dysfunctional behavior of external auditors the collision of time budget and time deadline evidence from a developing

- country". *The Journal of Developing Areas*, 50(1), 373–388.
- Otley, D. (2012). "Performance management under conditions of uncertainty: some valedictory reflections". *Pacific Accounting Review*, 24(3), 247–261.
- Otley, D. T., & Pierce, B. J. (1996). "The Operation of Control Systems in Large Audit Firms". *Auditing*, 15(2).
- Pemerintah, L., Havidz, D., & Winarna, M. J. (2010). "Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Hasil Audit". *SNA XIII Purwokerto*.
- Perwati, I., & Sutapa, S. (2018). "Pengaruh Locus Of Control Dan Perilaku Disfungsional Audit Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Semarang (Studi Empiris Pada Kantor Akuntan Publik di Semarang)". *Jurnal Akuntansi Indonesia*, 5(2), 175.
- Shaub, M. K. (1989a). "an Empirical Examination of the Determinants of Auditors' Ethical Sensitivity". *The Graduate Faculty of Texas Tech Universitythe Graduate Faculty of Texas Tech University*, 242.
- Silaban, A. (2012). "Perilaku Disfungsional Auditor dalam Pelaksanaan Program Audit". *Jurnal Akuntansi*, XV(2), 308–320.
- Soobaroyen, T., & Chengabroyan, C. (2006). "Auditors' Perceptions of Time Budget Pressure, Premature Sign Offs and Under-Reporting of Chargeable Time: Evidence from a Developing Country". *International Journal of Auditing*, 10(3), 201–218.
- Sososutikno, C. (2003). "Hubungan Tekanan Anggaran Waktu dengan Perilaku Disfungsional serta Pengaruhnya terhadap Kualitas Audit". *Simposium Nasional Akuntansi VI Surabaya*, 6, 1116–1128.
- Svanberg, J., & Öhman, P. (2016). "The effects of time budget pressure, organisational-professional conflict, and organisational commitment on dysfunctional auditor behavior". *International Journal of Accounting, Auditing and Performance Evaluation*, 12(2), 131–150.
- Tirta, Rio & Sholihin. 2004. "The Effect of Experience and Task – Specific Knowledge on Auditors' Performance in Assessing A Fraud Case". *JAAI Vol.8 No.1*
- Trisnaningsih, Sri. 2007. "Independensi Auditor dan Komitmen Organisasi sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepemimpinan dan Budaya Organisasi Terhadap Kinerja Auditor". *SNA X Makasar. AMKP-2*
- Widiyanturi, M. (FE U., & Pamudji, S. (FE U. (2009). "Pengaruh Kompetensi, Independensi, Dan Profesionalisme Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan". *Value Added*, 5(2), 52–73. Widiani, Ni Made Nita, et

- al. 2017. Winarna, Jaka dan Havidz Mabruhi. 2015. *Analisis faktor-faktor yang mempengaruhi kualitas hasil audit di lingkungan pemerintah daerah*. *Jornal of Dural and Development*, Volume VI No. 1 Hal. 1-14
- Widagda, et al, 2002, “*Analisis Pengaruh Atribut-Atribut Kualitas Audit Terhadap Kepuasan Klien (Studi Empiris Pada Perusahaan Yang Terdaftar di Bursa Efek Jakarta)*”, Simposium Nasional Akuntansi 5, Semarang, 5-6 September 2002, Hal : 560-574.
- Wolfe, E. C., Fitzgerald, R. D., Hall, D. G., & Southwood, O. R. (1980). "Beef production from lucerne and subterranean clover pastures. 1. The effects of pasture, stocking rate and supplementary feeding". *Australian Journal of Experimental Agriculture*, 20(107), 678–687.
- W.J.S Poerwodarminto, 1997, *Kamus Umum Bahasa Indonesia*, PN, Balai Pustaka, Jakarta
- Zawitri, Sari. 2009. *Analisis Faktor – Faktor Penentu Kualitas Audit yang Dirasakan dan Kepuasan Auditee di Pemerintahan Daerah*. Tesis. Program Studi Megister Akuntansi Universitas Diponegoro. Semarang