

## DAFTAR PUSTAKA

- Albrecht, W. S., and M. B. Romney. 1986. Red-flagging management fraud: A validation. *Advances in Accounting* 3: 323–333.
- Alim, M.N., T. Hapsari, dan L. Purwanti. 2007. Pengaruh Kompetensi dan Independensi terhadap Kualitas Audit dengan Etika Auditor sebagai Variabel Moderasi. *Simposium Nasional Akuntansi X*. Makassar.
- American Institute of Certified Public Accountants (AICPA). (2002). Due Profesional Care in The Performance Of Work. *Statement Auditing Standart* No. 230. New York, NY:AICPA.
- Amrizal. 2004. *Pencegahan dan Pendeteksian Kecurangan Oleh Internal Auditor*. <http://www.bpkp.go.id/unit/investigasi/cega%20deteksi.pdf>.
- Apostolou, B., J. Hassell, S. Webber, and G. Sumners. 2001. The relative importance of management fraud risk factors. *Behavioral Research in Accounting* 13: 1–24.
- Arens et al. 2008. *Auditing and Assurance Services: an Integrated Approach*. 12th edition. New Jersey: Pearson Education International, Inc.
- Arens et. al. 2012. *Auditing and Assurance Services: An Intregrated Approach*. Fourteen Edition : Prentice Hall.
- Arens, Alvin A, Randal & Mark . 2008. *Auditing dan Jasa Assurance*. Jakarta: Erlangga.
- Arens, Alvin A., Elder, dan Beasley. 2008. *Auditing dan Jasa Assurance*. Pendekatan Terintegrasi Jilid 1. Edisi 12. Jakarta: Erlangga.
- Arens, et al. 2003. *Auditing and Assurance Service-An Integrated Approach*. Ninth Edition. New Jersey : Prentice-Hall.
- Arsyad, Lincoln dan Soeratno. 1993. *Metodologi Penelitian*. Unit Penerbit dan Percetakan Akademi Manajemen Perusahaan YKPN. Yogyakarta.
- Association of Certified Fraud Examinations (ACFE). 2000. *ACFE Reports The Nations 2000*.
- Beaulieu, P. R. 2001. The effects of judgments of new clients' intefrity upon risk judgments, audit evidence and fees. *Auditing: A Journal of Practice and Theory* 20 (2): 85-100.

- Bedard, J. C., and L. Graham. 2002. The effects of decision aid orientation on risk factor identification and audit test planning. *Auditing: A Journal of Practice & Theory* 21 (2): 39–56.
- Bell, T. B., and J. V. Carcello. 2000. A decision aid for assessing the likelihood of fraudulent financial reporting. *Auditing: A Journal of Practice & Theory* 19 (1): 169–184.
- Bernardi, R. A. 1994. Fraud detection: The effect of client integrity and competence and auditor cognitive style. *Auditing: A Journal of Practice & Theory* 13: 68–84.
- Carole Wade dan Carol Tavris. 2007. *Psikologi*, alih bahasa Widyasinta. Jakarta: Erlangga.
- Carolita, K. Metha dan Rahardjo, N. Shiddiq. 2012. Jurnal. Pengaruh Pengalaman Kerja, Independensi Objektivitas, Integritas, Kompetensi, dan Komitmen Organisasi Hasil Audit. *Diponegoro Journal Of Accounting* Volume 1, Nomor 2, Tahun 2012, Halaman 1-11. Semarang.
- Carpenter, T., C. Durtschi, and L. M. Gaynor. 2002. *The role of experience in professional skepticism, knowledge acquisition, and fraud detection*. Working paper, Florida State University.
- Cressey, D. 1953. *Other People's Money; A Study in the Social Psychology of Embezzlement*. Glencoe, IL, Free Press.
- Davis, Stan., F. Todd DeZoort dan Lori S. Kopp. 2006. The Effect of Obedience Pressure and Perceived Responsibility on Management Accountants' Creation of Budgetary Slack. *Behavioral Research In Accounting*. Vol 18: 19-35.
- De Angelo, L.E, 1981, Auditor Size and audit quality. *Journal of Accounting & Economics*.
- Eining, M. M., D. R. Jones, and J. K. Loebbecke. 1997. Reliance on decision aids: An examination of auditors' assessment of management fraud. *Auditing: A Journal of Practice & Theory* 16 (Fall): 1–19.
- Fraser, C., D. J. Hatherly and W. M. Henry. 2004. Illegal acts and the auditor. *Accounting Forum* 28:99–118.
- Gazzaniga, M.S, Heatherton, T.F, & Halpern, D.F. 2012. *Psychological science*. fourth edition. New York,: Norton & Company.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariat dengan Program IBM SPSS 19*. Semarang: Badan Penerbit Universitas Diponegoro.

- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariat dengan Program SPSS* 23. Semarang: Badan Penerbit Universitas Diponegoro.
- Gibbins, M. 1984. Propositions about the psychology of professional judgment in public accounting. *Journal of Accounting Research* 22 (1): 103–125.
- Glover, S. 1997. The Influence of time pressure and accountability on auditors' processing of nondiagnostic information. *Journal of accounting Research*.
- Grediani, E., & Sugiri, S. (2010). Pengaruh Tekanan Ketaatan dan Tanggung Jawab Persepsian Pada Penciptaan Budgetary Slack. Simposium Nasional Akuntansi XIII .
- Guiral, A., W. Rodgers, E. Ruiz, and J. Gonzalo. 2010. Ethical dilemmas in auditing: Dishonesty or unintentional bias? *Journal of Business Ethics* 91 (Supplement): 151– 166.
- Gullkvist, B and A. Jokipii. 2015. Factors Influencing Auditor's Self-Perceived Ability to Assess Fraud Risk. *NJB Vol. 64, No. 1* (Spring 2015)
- Hackenbrack, K. 1993. The effect of experience with different sized clients on auditor evaluations of fraudulent financial reporting indicators. *Auditing: A Journal of Practice and Theory* 12 (1): 99–110.
- Heider, Fritz. 1958. *The Psychology of Interpersonal Relations*, New York: Wiley.
- Heiman-Hoffman, V., and K. P. Morgan. 1996. The warning signs of fraudulent financial reporting, *Journal of Accountancy*, October: 75–77
- Hoffman, V. B., and J. M. Patton. 1997. Accountability, the dilution effect, and conservatism in auditors' fraud judgments. *Journal of Accounting Research* 35 (Autumn): 227–237.
- Ida Ayu Indira Biksa dan I Dewa Nyoman Wiratmaja, 2016, Pengaruh Pengalaman, Independensi, Skeptisme Profesional Auditor Pada Pendeteksian Kecurangan, *E-Jurnal Akuntansi Universitas Udayana* Vol.17.3.
- Ikatan Akuntansi Indonesia. 2001. *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat.
- Institut Akuntan Publik Indonesia, 2011. *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat

- International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) 2009. *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements, International Standard on Auditing (ISA) 240*. New York, NY: IFAC.
- Jaffar, N., A. Salleh, T. M. Iskandar, and H. Haron. 2008. The effect of the external auditors' ability to assess fraud risk on their ability to detect the likelihood of fraud. *International Journal of Management Perspectives* 1 (1): 49–70.
- Johanes W. Sitinjak, 2008. *Pentingnya Mengenal Fraud Red Flags*.
- Karim, Khondkar E., dan Siegel, Philip H. 1998. A Signal Detection Theory Approach to Analyzing the Efficiency and Effectiveness of Audit to Detect Management Fraud. *Managerial Auditing Journal*. Vol. 13 No. 6 hal. 367-375.
- Kelley, Harold H. 1967, "Attribution Theory in Social Psychology," in David Levine (Ed.), *Nebraska Symposium on Motivation*, University of Nebraska Press, Lincoln, NE.
- Kizirian, T. G., B. W. Mayhew, and L.D. Sneathen. 2005. The impact of management integrity on audit planning and evidence. *Auditing: A Journal of Practice and Theory* 24 (2): 49-67.
- Knapp, C. A., and M. C. Knapp. 2001. The effects of experience and explicit fraud risk assessment in detecting fraud with analytical procedures. *Accounting Organizations and Society* 26 (1): 25–37.
- Kovinna dan Betri. 2014. Pengaruh Independensi, Pengalaman Kerja, Kompetensi, dan Etika Auditor Terhadap Kualitas Audit (Studi Kasus pada Kantor Akuntan Publik di kota Palembang). *Jurnal Jurusan Akuntansi STIE MDP*.
- Libby, R., and J. Luft. 1993. Determinants of judgment performance in accounting settings: Ability, knowledge, motivation, and environment. *Accounting, Organizations and Society* 18 (5): 425–450.
- Lingga Sulistyowati. 2014. Pengaruh Pengalaman, Kompetensi, Independensi, Dan Profesionalisme Auditor Terhadap Pendeteksian Kecurangan. STIE Perbanas Surabaya.
- Loebbecke, J., M. Eining, and J. Willingham. 1989. Auditors' experience with material irregularities: Frequency, nature, and detectability. *Auditing: A Journal of Practice & Theory* 9 (1): 1–27.

- Luthans, Fred, 2005. *Perilaku Organisasi*, Edisi Sepuluh, Diterjemahkan oleh : Vivin Andhika Yuwono; Shekar Purwanti; Th.Arie Prabawati; dan Winong Rosari. Penerbit Andi, Yogyakarta.
- Made Yunita Windasari dan Gede Juliarsa, Pengaruh Kompetensi, Independensi, Dan Profesionalisme Auditor Internal Dalam Mencegah Kecurangan Pada Bpr Di Kabupaten Badung. *E-Jurnal Akuntansi Universitas Udayana* Vol.17.3. Desember (2016).
- Moore, D. A., P. E. Tetlock, L. Tanlu, and M. H. Bazerman. 2006. Conflicts of interest and the case of auditor independence: Moral seduction and strategic issue cycling. *Academy of Management Review* 31 (1): 10–29.
- Moyes, G. D. 2008. CPA's Perceptions of Red Flags Used in Detecting Fraud. *Icfai Journal of Audit Practice* V(1).
- Moyes, G. D. and I. Hasan. 1996. An empirical analysis of fraud detection likelihood, *Managerial Auditing Journal* 11 (3), 41–46.
- Muhammad Teguh Arsendy, Rita Anugerah dan Volta Diyanto, 2017, Pengaruh Pengalaman Audit, Skeptisme Profesional, Red Flags, Dan Tekanan Anggaran Waktu Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Empiris pada Kantor Akuntan Publik di DKI Jakarta), *JOM Fekon*, Vol. 4 No.1
- Mulyadi. 2010. *Sistem Akuntansi*, Edisi ke-3, Cetakan ke-5. Penerbit Salemba Empat, Jakarta.
- Murtanto, dan Gudono. 1999. Identifikasi Karakteristik-karakteristik Keahlian Audit: Profesi Akuntan Publik di Indonesia. *Jurnal Riset Akuntansi Indonesia*. Vol 2. No 1. Januari. Hal 37-52.
- Owhoso, V. E., Messier, W. F., & Linch, J. G. (2002). Error detection by industry-specialized teams during sequential audit review. *Journal of Accounting Research*. 40(3), 883-900.
- Payne, Elizabeth A. dan Robert J. Ramsay. 2005. Fraud Risk Assessments and Auditors' Professional Skepticism'. *Managerial Auditing Journal* 20(3): 321-330.
- Phillips, F. 1999. Auditor attention to and judgments of aggressive financial reporting. *Journal of Accounting Research* 37 (1): 167–189.
- Pincus, K. V. 1989. The efficacy of a red flags questionnaire for assessing the possibility of fraud. *Accounting, Organizations and Society* 14 (1–2): 153–164.

- Pincus, V. K. 1984. *Fraud Detection Ability: Individual Differences and Their Relationship to Cognitive Style Difference*. Unpublished doctoral dissertation, The University of Maryland, Maryland.
- Ponemon, L. A., and D. L. Gabhart. 1993. *Ethical reasoning in accounting and auditing*. Research Monograph Number 21 CGA-Canada Research Foundation. Vancouver, BC. Rest, J. 1986. *Moral Development: Advances in Research and Theory*, Praeger, New York.
- Pusdiklatwas BPKP. 2005. *Kode Etik dan Standar Audit*. Edisi Keempat.
- Putri Arsika Nirmala dan Nur Cahyonowati. 2013. Pengaruh Independensi, Pengalaman, Due Professional Care, Akuntabilitas, Kompleksitas Audit, dan Time Budget Pressure terhadap Kualitas Audit. *Diponegoro Journal of Accounting*, Vol. 2 No. 3.
- Queena Percilia Prima, dan Abdul Rohman. 2012. Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Audit Aparat Inspektorat Kota/Kabupaten Di Jawa Tengah. *Diponegoro Journal Of Accounting*. Vol. 01 No.02.
- Rahmawati, Dewi. 2016. “Pengaruh Skeptisisme Profesional, Integritas, Beban Kerja dan Persepsi Narsisme Klien Terhadap Penilaian Risiko Kecurangan”. Skripsi. Akuntansi. Universitas Muhammadiyah Yogyakarta.
- Rao, C.S. 1991. *Environmental Pollution Control Engineering*. Wiley Eastern. Limited. New Delhi.
- Rezaee, Z. 2005. Causes, consequences, and deterrence of financial statement fraud. *Critical Perspectives on Accounting* 16: 277–298.
- Romney, M. B., Albrecht, W. S. dan Cherrington, D. J. 1980. Red-Flagging The White Collar Criminal. *Management Accounting* (March), pp. 51-54, 57.
- Rose, J. M. 2007. Attention to evidence of aggressive financial reporting and intentional misstatement. *Behavioral Research in Accounting* 19: 215–229.
- Sandy Prasetyo, 2015, Pengaruh Red Flags, Skeptisme Profesional Auditor, Kompetensi, Independensi, Dan Profesionalisme Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Empiris Pada Kantor Akuntan Publik Di Pekanbaru, Padang, Dan Medan Yang Terdaftar Di IAPI 2013). *Jom FEKON* Vol. 2 No. 1Februari 2015
- Sari, dan Zuhrotun. 2006. “Keinformatifan Laba Di Pasar Obligasi dan Saham: Uji Liquidation Option Hypothesis”, Simposium Nasional Akuntansi 9, Padang,

- Schultz, S., and K. Hooks. 1998. The effect of relationship and reward on reports of wrongdoing. *Auditing: A Journal of Practice and Theory* 17 (Fall): 15–35.
- Sekaran, Uma. 2015. *Metodologi penelitian untuk Bisnis*, Buku 2. Jakarta: Salemba Empat.
- Shaub, M. K., D. W. Finn, and P. Munter. 1993. The effects of auditors' ethical orientation on commitment and ethical sensitivity. *Behavioral Research in Accounting* 5: 143–169.
- Sugiyono. 2001. *Metode Penelitian Bisnis*. Bandung : Alfabeta.
- Sukriah, Ika, dkk. 2009. Pengaruh Pengalaman Kerja, Independensi, Objektivitas, Integritas, dan Kompetensi terhadap Kualitas Hasil Pemeriksaan. *Jurnal Simposium Nasional Akuntansi XII*, Palembang.
- Sumardi dan Pancawati Hardiningsih. 2002. Pengaruh Pengalaman terhadap Profesionalisme serta Pengaruh Profesionalisme terhadap Kinerja dan Kepuasan Kerja: Studi Kasus Auditor BPKP. *Jurnal Bisnis dan Ekonomi*. Vol. 9, No.1, Hal. 1-25.
- Watkins, A., W. Hillison, and S. Morecroft. 2004. Audit quality: A synthesis of theory and empirical evidence. *Journal of Accounting Literature* 23: 153–193.
- Widya Pangestika, Taufeni Taufik, dan Alfiati Silfi, 2014, Pengaruh Keahlian Profesional, Independensi, Dan Tekanan Anggaran Waktu Terhadap Pendeteksian Kecurangan (Studi Empiris Pada Badan Pemeriksa Keuangan Perwakilan Provinsi Riau), *JOM FEKON* Vol. 1 No. 2 Oktober 2014.
- [www.bpk.go.id/ihps/2014/I](http://www.bpk.go.id/ihps/2014/I)
- Yucel, Elif, 2013, Effectiveness Of Red Flags in Detecting Fraudulent Financial Reporting: An Application In Turkey, *The Journal of Accounting and Finance*.