

## DAFTAR PUSTAKA

- Abraham, S. (2012). Job Satisfaction as on Antecedent to Employee Engagement . *SIES Journal of Management Vol.8 No.2* , 27-28.
- Agustin, A. (2013). Pengaruh Pengalaman, Independensi dan Due Profesional Care Auditor terhadap Kualitas Audit Laporan Keuangan Pemerintah (Studi Empiris pada BPK-RI Perwakilan Provinsi Riau). <http://ejournal.unp.ac.id> diakses pada 03-01-2019 .
- Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, 179-211.
- Anggreni, N. W., & Rasmini, N. K. (2017). Pengaruh Pengalaman Auditor dan Time Budget Pressure pada Profesionalisme dan Implikasinya terhadap Kinerja Auditor. *E-Jurnal Akuntansi Universitas Udayana Vol.18.1 Januari 2017* , 145-175.
- Anita, R., Nanda, S. T., Zenita, R., & Abdillah, M. R. (2018). Locus of control, Penerimaan auditor atas Dysfunctional audit beavior dan Intention to quit. *Jurnal Dinamika Akuntansi dan Bisnis Vol.5 No.1* , 43-54.
- Chadegani, A., Zakiah, M., & Takiah, M. (2015). The Influence of Individual Characteristics on Auditors' Intention to Report Errors. . *Journal of Economics, Business and Management, Vol. 3, No. 7, July 2015* .
- Chan, S. H., Qian, S., & Lee J, Y. (2015). The moderating roles of subjective (perceived) and objective task complexity in system use and performance. *Computers in Human Behavior 51* , 393-402.
- Devi, N. P., & Ramantha, I. (2017). Tekanan Anggaran Waktu, Locus of control, Sifat Machiavellian, Pelatihan auditoee sebagai anteseden perilaku disfungsiional auditor. *E-Jurnal Akuntansi Vol.18 No.3* , 2318-2345.
- Donnelly, D. P., Quirin, J. J., & Bryan, D. O. (2003). *Auditor Acceptance of Dysfunctional Audit Behavior : An Explanatory Model Using Auditors ' Personal Characteristics*. 15.
- Donnelly, P., Quirin, J., & O'Brian, D. (2011). Locus of Control and Dysfunctional Audit Behaviour. *Journal of Business and Economics Research Vol.3 No.10* .
- Gaol, M. B., Ghozali, I., & Fuad. (2017). Time Budget Pressure, Auditor Locus of Control, and Reduced Audit Quality Behavior. *International Journal of Civil Engineering and Technology (IJCIET) Vol.8, Issue 12 December 2017* , 268-277.
- Ghorbanpour, Z., Dehnavi, H. D., & Heyrani, F. (2014). Examination of Auditor Acceptance of Dysfunctional Behavior Using a Heuristic Model. *International Journal of Academic Research in Accounting, Finance and Management Sciences* , 41-51.
- Ghozali, I. (2014). *StructuralEquation Modelling Metode Alternatif dengan Partial Least Square (PLS)*. Semarang: Universitas Diponegoro Semarang ISBN:979.704.300.2.

- Hahn, W. (2007). Accounting research: An analysis of theories explored in doctoral dissertations and their applicability to System Theory. *Sciedirect accounting doi:10.11016/j.accfor.06.003* , 305-322.
- Handayani, V. (2016). Pengaruh Time Pressure, Risiko Audit, Turnover Intention, Prosedur Review dan Kontrol Kualitas Terhadap Prematur Atas Prosedur Audit. *Jom Fekon Vol.3 No.1 Februari 2016* , 2268 -2282.
- Hastuti, S., Setianingrum, R. M., & Sundari, S. (2015). *The Influence of the Complexity of the Task , Locus of Control and Gender on the Performance of Auditors in Surabaya Indonesia*. 6(18), 140–151.
- Herda, D. N. (2016). The Effects of Auditor Experience and Professional Commitment on Acceptance of Underreporting Time: A Moderated Mediation Analysis. *American Accounting Association. Vol. 10 No.2 , Fall 2016* , A16-A27.
- Herliansyah, Y., Me, & Meifida, I. (2006). pengaruh pengalaman audit terhadap penggunaan bukti tidak relevan dalam auditor judgment. *SNA IX Padang* .
- Irawati, Y., Petronila, T., & Mukhlisin. (2005). Karakteristik Personal Auditor Terhadap Tingkat Penerimaan Penyimpangan Perilaku Dalam Audit. *SNA VIII Solo* .
- Junaidi, A. T. (2016). Pengaruh Tekanan waktu, Locus of control, tindakan supervisi dan materialitas terhadap penghentian premature atas prosedur audit. *Jurnal Akuntansi Vol.3 Universitas Muhammadiyah Surakarta* .
- Kholidah, & Murni. (2014). Analisis Faktor - Faktor yang Berpengaruh Terhadap Terjadinya Penghentian Prematur (Premature Sign Off) atas Prosedur Audit . *Simposium Nasional Akuntansi 17 Mataram Lombok* .
- Kumpikaite, V. V. (2014). Spirituality at work: comparison analysis. *Procedia - Social and Behavioral Sciences* , 1205–1212 .
- Kusumastuti, R., & Janie, D. N. (2014). The Influence of Organizational Commitment to Dysfunctional Audit Behaviour with Workplace Spirituality as a Moderating Variable: An Empirical Study of Public Accounting Office in Indonesia. *doi:http://dx.doi.org/10.7718/iamure.v11i1.801* .
- Kusumo, B. Y. (2018). Analyze of the Effect of Workplace Spirituality on Auditor Dysfunctional Behavior and its Implication to Audit Quality : Study at the Audit Board of the Republic of Indonesia. *Journal of Accounting Auditing and Business (ISSN: 2614-3844), Vol. 1, No.1, 2018* , 19-33.
- Liu, P., & Li, Z. (2012). Task Complexity: A review and conceptualization framework. *International Journal of Industrial Ergonomics* .
- Luthans, F. (1998). *Organisasi Behavior*. New York: English Edition, McGraw-Hill International Book Company.
- Mappanyukki, R. (2016). Effects Spiritual Influence Of Auditors , Complexity Task, Ethics Auditor And Auditor Expertise On The Performance Auditor With accounting Information Systems With Moderating Variabel (Empirical Study

- on BPKP Representative Office South Sulawesi). *South East Asia Journal of Contemporary Business, Economics and Law*, Vol. 9, Issue 1, 2289-1560, , 28-43.
- Mathis, R., & Jackson. (2011). *Human Resource Management*. Jakarta: Salemba Empat.
- McKnight, C., & Wright, W. (2011). Characteristics of Relatively High Performance Auditors. *American Accounting Association* .
- Mustika, A. R. (2016). Perilaku Disfungsional: Bukti Empiris Perilaku Auditor di Jawa Tengah dan DIY. *Ejurnal Akuntansi Universitas Diponegoro* .
- Nasution, D., & Ostermark, R. (2012). The impact of social pressures, locus of control, and professional. *Asian Review of Accounting*, Vol. 20 Issue: 2 , 163-178.
- Paino, H., Ismail, Z., & Smith, M. (2010). Dysfunctional Audit Behaviour: An exploratory study in Malaysia. *DOI:10.1108/13217341011059417* .
- Paino, H. (2013). *Attitudes Toward Dysfunctional Audit Behaviour: The Effect of Budget Emphasis, Leadership Behaviour, and Effectiveness of Audit Review*. 12(1), 183–203.
- Paino, H., Ismail, Z., & Smith, M. (2014). Modelling dysfunctional behaviour: individuals factors and ethical financial decision. . *Procedia – Social and Behavioral Sciences* 145 (2014) , 116-128.
- Pujaningrum, I., & Sabeni, A. (2012). Analisis Faktor - Faktor yang mempengaruhi tingkat penerimaan auditor atas penyimpangan perilaku dalam audit. *Diponegoro Journal of Accounting Vol.1 No.1* .
- Purnamasari, P., Rohman, A., & Chariri, A. (2014). Determinant Factors Of Cognitive Moral Development In Audit Activities: Ethical Decision Perspective (Empirical Study On Public Accounting Firms) . *International Journal of Research in Business and Technology Volume 5 No.2 October 2014. ISSN 2291 – 2118*.
- Qurrahman, Taufik, Susfayetti, & Mirdah, A. (2012). Pengaruh Time Pressure, Resiko audit, Materialitas, Prosedur Review, dan Kontrol Kualitas, Locuf of Control serta Komitmen Profesional terhadap Penghentian Prematur atas Prosedur Audit. *E-Jurnal Binar Akuntansi Voll.No.1* .
- Respati, N. W. (2011). Pengaruh Locus Of Control Terhadap Hubungan Sikap manajer, Norma - Norma Subyektif, Kendali Perilaku Persepsian, dan Intensi Manajer dalam Melakukan Kecurangan Penyajian Laporan Keuangan. *Jurnal Akuntansi dan Keuangan Indonesia Vol.8.No.2, Desember 2011* .
- Riny, P. S. (2015). Pengaruh Kompleksitas Audit, Locus of Control, Risiko Kesalahan Terhadap Penurunan Kualitas Audit dengan Perilaku Disfungsional Auditor Sebagai Variabel Intervening. *JomFEKON Vol.2No.2 Oktober 2015* .
- Rustiarini, N. W. (2013). Pengaruh Kompleksitas Tugas, Tekanan Waktu, Sifat Kepribadian, Terhadap Kinerja. *DOI:10.7454/mssh.v17i2.2961* .

- Santikawati, a. p. (2016). Kecerdasan Spiritual sebagai pemoderasi pengaruh locus of control internal dan gaji auditor pada kinerja auditor. *E-Jurnal Akuntansi Vol.16 No.1 ISSN:2302-8556* .
- Savitri, P. D., & Dwirandra, A. (2018). Time Budget Pressure sebagai Pemoderasi Pengaruh Due Professional Care dan Pengalaman Audit pada Kualitas Audit. *E-Jurnal Akuntansi Universitas Udayana ISSN:2302-8556. Vol.22.2 Februari 2018* , 1112-1140.
- Septiani, Indri, N. M., & Sukartha, I. M. (2017). Pengaruh Kompleksitas Audit Dan Skeptisme Profesional Auditor Pada Penerimaan Perilaku Disfungsional Audit. *E-Jurnal Akuntansi Universitas Udayana Vol.18.1. Januari (2017)* , 471-499.
- Sholihin, M., & Ratmono, D. (2013). *Analisis SEM-PLS dengan WarpPLS 3.0*. Yogyakarta.
- Srimindarti, C., Sunarto, & Widati, L. W. (2015). *The Effects of Locus of Control and Organizational Commitment to Acceptance of Dysfunctional Audit Behavior Based on The Theory of Planned Behavior*. 7(1), 27–35.
- Sujana, E. D. Y. (2006). *Perilaku Disfungsional Auditor : Perilaku yang Tidak Mungkin Dihentikan*. 8(3), 247–259.
- Sulistyo, H. (2014). Relevansi Nilai Religius Dalam Mencegah Perilaku Disfungsional Audit. *Jurnal Ekonomi Manajemen dan Akuntansi No.36/Th.XXI/April 2014* .
- Sutrisno, & Fajarwati, D. (2014). Pengaruh Pengalaman, keahlian, situasi audit, etika, dan gender terhadap ketepatan pemberian opini auditor melalui skeptisisme profesional auditor. *Jurnal Akuntansi Vol.5 No.2* , 1-15.
- Sweeney, B., Arnold, D., & Pierce, B. (2010). The Impact Of Perceived Ethical Culture Of The Firm And Demographic Variables On Auditors' Ethical Evaluation And Intention To Act Decisions', . *Journal of Business Ethics, Vol. 93, No. 4, pp.531–551*. .
- Tuanakotta, T. M. (2013). *Audit Berbasis ISA (International on Auditing)*. . Jakarta: Salemba Empat.
- Umar, M., Shinta, M., Rika, L., Elvia, R., & Vera, D. (2017). Pressure, Dysfunctional Behavior, Fraud Detection and Role of Information Technology in the Audit Process. *Australian Accounting, Business and Finance journal, Vol.4* , 101-115.
- Wahyudi, Imam, Lucyanda, Jurica, Suhud, & Loekman, H. (2011). Praktik Penghentian Premature Atas Prosedur Audit. *Jurnal Media Riset Akuntansi Vol.1 No.2* .
- Yuen, D. C. Y., Law, P. K. F., Lu, C., Qi, J., Yuen, D. C. Y., Law, P. K. F., Lu, C., & Guan, J. Q. (2013). *Dysfunctional auditing behaviour : empirical evidence on auditors ' behaviour in Macau*. <https://doi.org/10.1108/IJAIM-12-2012-0075>