

## DAFTAR PUSTAKA

- 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>
- Ayinde, L., Orekoya, I. O., Adepeju, Q. A., & Shomoye, A. M. (2021). Knowledge audit as an important tool in organizational management: A review of literature. *Business Information Review*, 38(2), 89–102. <https://doi.org/10.1177/0266382120986034>
- Bandura, A. (1989). Human agency in social cognitive theory. *American Psychologist*, 44(9), 1175–1184. <https://doi.org/https://doi.org/10.1037/0003-066X.44.9.1175>
- Barrainkua, I., & Espinosa-Pike, M. (2018). The influence of auditors' commitment to independence enforcement and firms' ethical culture on auditors' professional values and behaviour. *Research on Professional Responsibility and Ethics in Accounting*, 21, 17–52. <https://doi.org/10.1108/S1574-076520180000021002>
- Causholli, M., Floyd, T., Jenkins, N. T., & Soltis, S. M. (2021). The ties that bind: Knowledge-seeking networks and auditor job performance. *Accounting, Organizations and Society*, 92 (xxxx), 101239. <https://doi.org/10.1016/j.aos.2021.101239>
- Cyr, D., Héroux, S., & Fontaine, R. (2020). Auditors' judgment subordination and the theory of planned behavior. *Managerial Auditing Journal*, 35(8), 1189–1211. <https://doi.org/10.1108/MAJ-12-2018-2110>
- Dana, A. La, Sunaryo, H., & Supriyanto. (2022). Effect of Locus of control, Framing, Pressure of Obedience and Accountant's Competence on Audit Judgment. *Budapest International Research and Critics Institute-Journal*, 5(2), 9680–9692.
- Dewi, N. P. S., Muliartini, N. K. K., & Rustiarini, N. W. (2021). Audit Judgment with Emotional Intelligence as Moderation Variable in BPKP Bali. *AFEBI Accounting Review*, 6(1), 20. <https://doi.org/10.47312/aar.v6i01.412>
- Engelen, A., Flatten, T. C., Thalmann, J., & Brettel, M. (2014). The Effect of organizational culture on entrepreneurial orientation: A comparison between Germany and Thailand. *Journal of Small Business Management*, 52(4), 732–752. <https://doi.org/10.1111/jsbm.12052>
- Ghozali, I. (2020). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 26 Edisi 10*. Badan Penerbit Universitas Diponegoro.

- Griffith, E. E., Kadous, K., & Young, D. (2021). Improving Complex Audit Judgments: A Framework and Evidence\*†. *Contemporary Accounting Research*, 38(3), 2071–2104. <https://doi.org/10.1111/1911-3846.12658>
- Habiburrochman, H., Hidayat, W., & Heriyati, D. (2020). The impact of audit paradigm and obedience pressure on perceived audit judgment. *Opcion*, 36(SpecialEdition27), 1184–1197.
- Hasan, M. A., & Andreas, A. (2019). A study of audit judgment in the audit process: effects of obedience pressures, task complexity, and audit expertise the case of public accounting firms in sumatra-Indonesia. *International Journal of Scientific and Technology Research*, 8(7), 32–37.
- Henrizi, P., Himmelsbach, D., & Hunziker, S. (2020). Anchoring and adjustment effects on audit judgments: experimental evidence from Switzerland. *Journal of Applied Accounting Research*, 22(4), 598–621. <https://doi.org/10.1108/JAAR-01-2020-0011>
- Hurley, P. J. (2019). Ego depletion and auditors' JDM quality. *Accounting, Organizations and Society*, 77, 101048. <https://doi.org/10.1016/j.aos.2019.03.001>
- Hussein, M. A. (2023). *American Journal of Business Management*, Economics and Banking The Importance Of Knowledge In Increasing The Perceptions Of The External Auditor When Auditing Fair Value Estimates And Its Reflection On The Effectiveness Of Professional Skepticism / AN AN. 8, 53–61.
- Isensee, C., Teuteberg, F., Griese, K. M., & Topi, C. (2020). The relationship between organizational culture, sustainability, and digitalization in SMEs: A systematic review. *Journal of Cleaner Production*, 275, 122944. <https://doi.org/10.1016/j.jclepro.2020.122944>
- Kerler, W.A. and Brandon, D. M. (2010). The effects of trust, client importance, and goal commitment on auditors' acceptance of client-preferred methods", *Advances in Accounting*, Vol. 26 No. 2, pp. 246-258.
- Knechel, WR, Krishnan, GV, Pevzner, M, Shefchik, LB, & V. (2012). "Kualitas audit: Wawasan dari literatur akademik", *Audit: Jurnal Praktek & Teori*, vol. 32, tidak. sp1, hlm. 385-421.
- Liebowitz, J, Rubenstein-Montano, B, McCaw, D, Buchwalter, J, Browning, C, Newman, B, & Rebeck, K. (2000). "Audit pengetahuan", *Manajemen pengetahuan dan proses*, vol. 7, tidak. 1, hlm. 3-10.

- Nguyen, V. T., Siengthai, S., Swierczek, F., & Bamel, U. K. (2019). The effects of organizational culture and commitment on employee innovation: evidence from Vietnam's IT industry. *Journal of Asia Business Studies*, 13(4), 719–742. <https://doi.org/10.1108/JABS-09-2018-0253>
- Pathiranage, Y. L., Jayatilake, L., & Abeyssekera, R. (2020). A Literature Review on Organizational Culture towards Corporate Performance Work-Life Balance View project Traffic Incident Analysis View project. October, 522–544. [www.ijmae.com](http://www.ijmae.com)
- Pawitra, D. A. K., & Suhartini, D. (2019). Sistem Informasi dan Auditing (ASPSIA-Publik). *Journal of Economics, Business, & Accountancy Ventura*, 22(2). <https://doi.org/10.14414/jebav.v22i2.1755>
- Pratama, B. C., Ahmad, Z. A., & Innayah, M. N. (2018). Obedience Pressure, Professional Ethics, Attitude of Skepticism and Independence Towards Audit Judgment. *Journal of Accounting Science*, 2(2), 141–149. <https://doi.org/10.21070/jas.v2i2.1238>
- Rodgers, W., Mubako, G. N., & Hall, L. (2017). Knowledge management: The effect of knowledge transfer on professional skepticism in audit engagement planning. *Computers in Human Behavior*, 70, 564–574. <https://doi.org/10.1016/j.chb.2016.12.069>
- Saiewitz, A., & Wang, E. (2020). Using Cultural Mindsets to Reduce Cross-National Auditor Judgment Differences. *Contemporary Accounting Research*, 37(3), 1854–1881. <https://doi.org/10.1111/1911-3846.12566>
- Sitanggang, T. (2020). the Influence of an Auditor'S Expertise, Obedience Pressure, and Independence on Audit Judgment. *International Journal of Contemporary Accounting*, 2(1), 1–18. <https://doi.org/10.25105/ijca.v2i1.6505>
- Soomro, B. A., & Shah, N. (2019). Determining the impact of entrepreneurial orientation and organizational culture on job satisfaction, organizational commitment, and employee's performance. *South Asian Journal of Business Studies*, 8(3), 266–282. <https://doi.org/10.1108/SAJBS-12-2018-0142>
- Sugiyono, P. D. (2022). *Metodologi Penelitian Kualitatif Kuantitatif R & D* (Cetakan ke). Alfabeta.
- Suyono, E., & Farooque, O. Al. (2019). Auditors' professionalism and factors affecting it: insights from Indonesia. *Journal of Asia Business Studies*, 13(4), 543–558. <https://doi.org/10.1108/JABS-03-2018-0073>

- Svanberg, J., & Öhman, P. (2016). Does Ethical Culture in Audit Firms Support Auditor Objectivity? *Accounting in Europe*, 13(1), 65–79. <https://doi.org/10.1080/17449480.2016.1164324>
- Vincent, N., & Osesoga, M. S. (2020). Pengaruh Pengalaman Auditor, Keahlian Auditor, Independensi, Tekanan Ketaatan, Dan Kompleksitas Tugas Terhadap Audit Judgement. *Ultimaccounting: Jurnal Ilmu Akuntansi*, 11(1), 58–80. <https://doi.org/10.31937/akuntansi.v11i1.1226>
- Wati, K., Manao, D., Doloksaribu, I. S., & Sitepu, W. R. B. (2021). Pengaruh Pengetahuan Auditor, Pengalaman Auditor, dan Tekanan Ketaatan Terhadap Audit Judgment pada Kantor Akuntan Publik di Kota Medan. *Owner*, 5(1), 130–139. <https://doi.org/10.33395/owner.v5i1.316>
- Www.cnbcindonesia.com. (n.d.). RSM Sudah Dipanggil Kemenkeu Terkait AISA, Bakal Kena Sanksi? <https://www.cnbcindonesia.com/market/20190329105210-17-63632/rsm-sudah-dipanggil-kemenkeu-terkait-aisa-bakal-kena-sanksi>
- Yang, L., Ruan, L., & Tang, F. (2020). The impact of disclosure level and client incentive on auditors' judgments of related party transactions. *International Journal of Accounting and Information Management*, 28(4), 717–737. <https://doi.org/10.1108/IJAIM-02-2020-0016>
- Yanuardianto, E. (2019). *Teori Kognitif Sosial Albert Bandura*. 01(02), 1–23.
- Zelamewani, N. K. R., & Suputra, I. D. G. D. (2021). the Effect of Obedience Pressure, Self Efficacy and Complexity Task on Audit Judgment. *American Journal of Humanities and Social Sciences Research*, 5, 189–196. [www.ajhssr.com](http://www.ajhssr.com)