

**DAFTAR PUSTAKA**

- Abidin, Shamharir, dan Nurwati A. Ahmad-Zaluki. 2012. "Auditor Industry Specialism and Reporting Timeliness." *Procedia - Social and Behavioral Sciences* 65. <https://doi.org/10.1016/j.sbspro.2012.11.213>.
- Agoes. 2012. "Auditing (Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik) Buku Satu." *Jakarta: Salemba Empat*.
- Alleyne, Philmore Alvin, Dwayne Devonish, dan Peter Alleyne. 2006. "Perceptions of auditor independence in Barbados." *Managerial Auditing Journal* 21 (6). <https://doi.org/10.1108/02686900610674898>.
- Altman, Morris, dan Lonnie Golden. 2007. "The Economics of Flexible Work Scheduling: Theoretical Advances and Contemporary Paradoxes." *Research in the Sociology of Work*. [https://doi.org/10.1016/S0277-2833\(07\)17010-2](https://doi.org/10.1016/S0277-2833(07)17010-2).
- Arens, A Alvin, Randal J Elder, Mark S Beasley, dan Amir Abadi Yusuf. 2007. *Jasa Audit dan Assurance: Pendekatan Terpadu. Auditing*.
- Arslan, Muhammad, Sazali Abidin, Ahmad Alqatan, dan Jamal Roudaki. 2019. "Corporate governance in extreme institutional environment: Evidence from emerging economy." *Corporate Ownership and Control* 17 (1). <https://doi.org/10.22495/cocv17i1siart5>.
- Askenazy, Philippe. 2004. "Shorter work time, hours flexibility, and labor intensification." *Eastern Economic Journal* 30 (4).
- Badawy, Hebatallah, dan El Wahab AA. 2019. "The Impact of Auditor Industry Specialization, Type of Auditor and Audit Opinion on ARL: The Case of

Egypt.” *International Journal of Accounting Research* 06 (02).  
<https://doi.org/10.35248/2472-114x.18.6.184>.

Barrainkua, Itsaso, dan Marcela Espinosa-Pike. 2018. “The influence of auditors’ professionalism on ethical judgement: Differences among practitioners and postgraduate students.” *Revista de Contabilidad-Spanish Accounting Review* 21 (2). <https://doi.org/10.1016/j.rcsar.2017.07.001>.

Bosch, Gerhard. 1999. “Working time: Tendencies and emerging issues.” *International Labour Review* 138 (2). <https://doi.org/10.1111/j.1564-913X.1999.tb00063.x>.

Braun, Robert L. 2000. “The effect of time pressure on auditor attention to qualitative aspects of misstatements indicative of potential fraudulent financial reporting.” *Accounting, Organizations and Society* 25 (3).  
[https://doi.org/10.1016/S0361-3682\(99\)00044-6](https://doi.org/10.1016/S0361-3682(99)00044-6).

Budd, John W., dan Karen A. Mumford. 2021. “Family-Friendly Work Practices in Britain: Availability and Perceived Accessibility.” *SSRN Electronic Journal*.  
<https://doi.org/10.2139/ssrn.761584>.

Cahan, Steven F., Jayne M. Godfrey, Jane Hamilton, dan Debra C. Jeter. 2008. “Auditor specialization, auditor dominance, and audit fees: The role of investment opportunities.” *Accounting Review* 83 (6).  
<https://doi.org/10.2308/accr.2008.83.6.1393>.

Chung, Heejung. 2011. “Flexibility for Whom?: A New Approach in Examining Labour Market Flexibility Focusing on European Companies.” *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.960221>.

- Cousins, Christine R., dan Ning Tang. 2004. "Working time and work and family conflict in the Netherlands, Sweden and the UK." *Work, Employment and Society* 18 (3). <https://doi.org/10.1177/0950017004045549>.
- Creswell, John W. 2015. *Penelitian Kualitatif dan Desain Riset: Memilih di Antara Lima Pendekatan. Pustaka Pelajar*. Vol. 3.
- Creswell, John W., dan J. David Creswell. 2018. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches - John W. Creswell, J. David Creswell - Google Books. SAGE Publications, Inc.*
- Dang, Li, Kevin F Brown, dan B D McCullough. 2011. "Apparent audit failures and value relevance of earnings and book value." *Review of Accounting and Finance* 10 (2). <https://doi.org/10.1108/14757701111129616>.
- DeAngelo, Linda Elizabeth. 1981. "Auditor size and audit quality." *Journal of Accounting and Economics* 3 (3). [https://doi.org/10.1016/0165-4101\(81\)90002-1](https://doi.org/10.1016/0165-4101(81)90002-1).
- DeFond, Mark L, D H Erkens, dan Jieying Zhang. 2014. "Do Client Characteristics Really Drive Big N Quality Differentiation?" *Unpublished working paper*.
- Dehkordi, Hassan Farajzadeh, dan Naser Makarem. 2011. "The effect of size and type of auditor on audit quality." *International Research Journal of Finance and Economics* 80.
- Donnelly, Rory. 2011. "The Organization of Working Time in the Knowledge Economy: An Insight into the Working Time Patterns of Consultants in the UK and the USA." *British Journal of Industrial Relations* 49 (1 SUPPL. 1). <https://doi.org/10.1111/j.1467-8543.2010.00826.x>.

- Duff, Angus. 2004. *Dimensions Of Audit Quality*. Haymarket Yards: The Institute of Chartered Accountants of Scotland CA House, 21 Haymarket Yards, Edinburgh EH12 5BH.
- Dunn, Kimberly A., dan Brian W. Mayhew. 2004. "Audit firm industry specialization and client disclosure quality." *Review of Accounting Studies* 9 (1). <https://doi.org/10.1023/B:RAST.0000013628.49401.69>.
- Espinosa-Pike, Marcela, dan Itsaso Barrainkua. 2016. "An exploratory study of the pressures and ethical dilemmas in the audit conflict." *Revista de Contabilidad-Spanish Accounting Review* 19 (1). <https://doi.org/10.1016/j.rcsar.2014.10.001>.
- Ferdinand, Augusty. 2014. *Metode Penelitian Manajemen Edisi 5. Metode Penelitian Manajemen Edisi 5*.
- Foster, B. 2001. "Pembinaan Untuk Meningkatkan Kinerja Karyawan." *Jakarta: PPM* 21 (3).
- Furiady, Olivia, dan Ratnawati Kurnia. 2015. "The Effect of Work Experiences, Competency, Motivation, Accountability and Objectivity towards Audit Quality." *Procedia - Social and Behavioral Sciences* 211. <https://doi.org/10.1016/j.sbspro.2015.11.042>.
- Golden, Lonnie, dan Morris Altman. 2008. "Why do people overwork? Over-supply of hours of labor, labor market forces and adaptive preferences." *The Long Work Hours Culture: Causes, Consequences and Choices*, no. May 2014.
- Gunasekara, V M. 2018. "Relationship between Alternative Work Schedules and Work-Family Balance: An Empirical Study on Listed Leasing Companies in

Colombo District, Sri Lanka.” *International Journal on Global Business Management & Research* 7 (3).

Haeridistia, Nurlita, dan Agustin. 2019. “The effect of independence, professional ethics & auditor experience on audit quality.” *International Journal of Scientific and Technology Research* 8 (2).

Hair, Joseph F., William C. Black, Barry J. Babin, dan Rolph E. Anderson. 2014. *Multivariat Data Analysis: Exploratory Data Analysis in Business and Economics. New International Edition.*

Hair, Jr Joseph F, E Anderson Ralph, L Ronald, dan William C Black. 2010. *Multivariat Analysis, Fifth Edition.* Prentice Hall Inc.

Hegazy, Mohamed, Ahmed al Sabagh, dan Rasha Hamdy. 2015. “The effect of audit firm specialization on earnings management and quality of audit work.” *Journal of Accounting and Finance* 15 (4).

Hill, Richard J, Martin Fishbein, dan Icek Ajzen. 1977. “Belief, Attitude, Intention and Behavior: An Introduction to Theory and Research.” *Contemporary Sociology* 6 (2). <https://doi.org/10.2307/2065853>.

Hohenfels, Daniela. 2016. “Auditor Tenure and Perceived Earnings Quality.” *International Journal of Auditing* 20 (3). <https://doi.org/10.1111/ijau.12069>.

Hosseinniakani, Seyed Mahmoud, Helena Inacio, dan Rui Mota. 2014. “A Review on Audit Quality Factors.” *International Journal of Academic Research in Accounting Finance and Management Sciences* 4 (2).

Hudiwinarsih, Gunasti. 2011. “AUDITORS’ EXPERIENCE, COMPETENCY, AND THEIR INDEPENDENCY AS THE INFLUENCIAL FACTORS IN

PROFESSIONALISM.” *Journal of Economics, Business, and Accountancy | Ventura* 13 (3). <https://doi.org/10.14414/jebav.v13i3.18>.

IAI, Ikatan Akuntan Indonesia. 2011. “PERTIMBANGAN AUDITOR ATAS KEMAMPUAN ENTITAS DALAM MEMPERTAHANKAN KELANGSUNGAN HIDUPNYA.” *Standar Profesional Akuntan Publik No 30 SA Seksi 341*, no. PSA No.30.

Ikatan Akuntan Indonesia. 2015. “Pengertian Standar Akuntansi Keuangan (SAK).” Dalam *IAI Global*.

Ishtiaq, Muhammad. 2019. “Book Review Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative and Mixed Methods Approaches* (4th ed.). Thousand Oaks, CA: Sage.” *English Language Teaching* 12 (5). <https://doi.org/10.5539/elt.v12n5p40>.

Jackson, Gregory, Markus Helfen, Rami Kaplan, Anja Kirsch, dan Nora Lohmeyer. 2019. “The problem of de-contextualization in organization and management research.” Dalam *Research in the Sociology of Organizations*. Vol. 59. <https://doi.org/10.1108/S0733-558X20190000059002>.

Jeffrey Hill, E., Joseph G. Grzywacz, Sarah Allen, Victoria L. Blanchard, Christina Matz-Costa, Sandee Shulkin, dan Marcie Pitt-Catsoupes. 2008. “Defining and conceptualizing workplace flexibility.” *Community, Work and Family* 11 (2). <https://doi.org/10.1080/13668800802024678>.

John, W Creswell. 2016. *Research Design (Pendekatan Metode Kualitatif, Kuantitatif, dan Campuran)*. Pustaka Pelajar.

- Karnawati, Yosevin, Ahmad Sururi Afif, Sri Handayani, dan . Jusuf. 2020. "Effect of Audit Knowledge, Work Experience, and Gender on Audit Quality in Jakarta City." Dalam . <https://doi.org/10.5220/0009951905190524>.
- Kelley, Tim, dan Robert E. Seller. 1982. "Auditor Stress and Time Budgets." *The CPA Journal* 130 (2).
- Kusnendi. 2006. *Analisis Jalur Konsep dan Aplikasi dengan Program SPSS dan AMOS*. UPI.
- Lari Dashtbayaz, Mahmoud, Mahdi Salehi, dan Mahdi Hedayatzadeh. 2022. "Comparative analysis of the relationship between internal control weakness and different types of auditor opinions in fraudulent and non-fraudulent firms." *Journal of Financial Crime* 29 (1). <https://doi.org/10.1108/JFC-01-2021-0005>.
- Li, Xiao, Peng Wu, Geoffrey Qiping Shen, Xiangyu Wang, dan Yue Teng. 2017. "Mapping the knowledge domains of Building Information Modeling (BIM): A bibliometric approach." *Automation in Construction*. <https://doi.org/10.1016/j.autcon.2017.09.011>.
- Libby, Robert, dan David M. Frederick. 1990. "Experience and the Ability to Explain Audit Findings." *Journal of Accounting Research* 28 (2). <https://doi.org/10.2307/2491154>.
- Lowensohn, Suzanne, Laurence E. Johnson, Randal J. Elder, dan Stephen P. Davies. 2007. "Auditor specialization, perceived audit quality, and audit fees in the local government audit market." *Journal of Accounting and Public Policy* 26 (6). <https://doi.org/10.1016/j.jaccpubpol.2007.10.004>.

- Marwa, Taufiq, Tertiaro Wahyudi, dan Astro Yudha Kertarajasa. 2019. "The Effect of Competence, The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity On Audit Quality With Auditor Ethics As Moderating Variable." *journal of accounting finance and auditing studies (JAFAS)* 5 (1). <https://doi.org/10.32602/jafas.2019.4>.
- Mohammadrezaei, F, dan O Faraji. 2019. "The Dilemma of Audit Quality Measuring in Archival Studies: Critiques and Suggestions for Iran's Research Setting." *Journal of Accounting and Auditing Review* 26 (1). <https://doi.org/10.22059/acctgrev.2018.256781.1007884>.
- Mulder, Martin. 2014. "Conceptions of Professional Competence." Dalam . [https://doi.org/10.1007/978-94-017-8902-8\\_5](https://doi.org/10.1007/978-94-017-8902-8_5).
- Mulyadi. 2016. "Pengertian sistem menurut mulyadi." *Sistem Akuntansi*.
- Piaget, J. 1952. *The origins of intelligence in children* New York. *International Universities Press*.
- Possenriede, Daniel. 2011. "The effects of flexible working time arrangements on absenteeism- the Dutch case." *Utrecht University*.
- Prawitt, Douglas F., Jason L. Smith, dan David A. Wood. 2009. "Internal audit quality and earnings management." *Accounting Review* 84 (4). <https://doi.org/10.2308/accr.2009.84.4.1255>.
- Puspitasari, Windhy, Astrid Mafela, dan Fithriana Melani. 2019. "The Influence Of Independence, Work Experience, Due Professional Care, Accountability, Integrity, And Clients Pressure On Audit Quality." *Indonesian Management and Accounting Research* 16 (2). <https://doi.org/10.25105/imar.v16i2.4677>.



- Rahayu, Siti Kurnia, dan Ely Suhayati. 2010. "Auditing Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik Edisi 1." Dalam *ICB Research Reports*.
- Rahman, Noushi, dan George L De Feis. 2009. "Strategic decision-making: Models and methods in the face of complexity and time pressure." *Journal of General Management* 35 (4). <https://doi.org/10.1177/030630700903500204>.
- Rejeki, Dewi. 2021. "The Determination of Audit Quality and its Impact on Audit Report Presentation: Empirical Study at Public Accountant Office in BEKASI City." *International Journal of Business and Social Science Research*. <https://doi.org/10.47742/ijbss.v2n4p2>.
- Robbins, Stephen, dan Mary Couter. 2021. "Robbins & Coulter, Management, 15th Edition | Pearson." Pearson. 2021.
- Robbins, Stephen, dan Timoty Judge. 2019. *Perilaku Organisasi Edisi 16. Jakarta. Vol. 2*.
- Samelson, Donald, Suzanne Lowensohn, dan Laurence E. Johnson. 2006. "The determinants of perceived audit quality and auditee satisfaction in local government." *Journal of Public Budgeting, Accounting & Financial Management* 18 (2). <https://doi.org/10.1108/jpbafm-18-02-2006-b001>.
- Sapuro, James T. 2016. "Pengaruh Akuntabilitas Dan Independensi Auditor Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Yogyakarta." *Euphytica* 18 (2).
- Saputra, Komang Adi Kurniawan, dan Putu Gede Wisnu Permana Kawisana. 2021. "Analysis of the Influence of Power , Auditor Experience and Task

Complexity on Audit Judgment.” *Palarch’s Journal Of Archaeology Of Egypt/Egyptology* 18 (4).

Sekaran, Uma, dan Roger Bougie. 2009. “Research Method for Business Textbook: A Skill Building Approach.” *John Wiley & Sons Ltd.*

Shi, Yin, dan Xiaoni Li. 2019. “A bibliometric study on intelligent techniques of bankruptcy prediction for corporate firms.” *Heliyon* 5 (12): e02997. <https://doi.org/10.1016/J.HELIYON.2019.E02997>.

Steers, Richard M., dan Joyce S. Osland. 2020. “Management Across Cultures Challenges, Strategies, and Skills.” *Angewandte Chemie International Edition*, 6(11), 951–952.

Sugiyono. 2015. *Metode Penelitian dan Pengembangan Pendekatan Kualitatif, Kuantitatif, dan R&D. Metode Penelitian dan Pengembangan Pendekatan Kualitatif, Kuantitatif, dan R&D.*

———. 2016. “Sugiyono, Metode Penelitian.” *Uji Validitas*.

———. 2019. “Sugiyono.” *ISSN 2502-3632 (Online) ISSN 2356-0304 (Paper) Jurnal Online Internasional & Nasional Vol. 7 No.1, Januari – Juni 2019 Universitas 17 Agustus 1945 Jakarta* 53 (9).

Sunyoto, Yonathan. 2020. “Auditor’s experience, professional commitment, and knowledge on financial audit performance in indonesia.” *International Journal of Economics and Business Administration* 8 (2). <https://doi.org/10.35808/ijeba/451>.

Weber, Susanne, dan Frank Achtenhagen. 2017. “Competence domains and vocational-professional education in germany.” Dalam *Technical and*

*Vocational Education and Training*. Vol. 23. [https://doi.org/10.1007/978-3-319-41713-4\\_16](https://doi.org/10.1007/978-3-319-41713-4_16).

Windsor, Carolyn, dan Bent Warming-Rasmussen. 2009. "The rise of regulatory capitalism and the decline of auditor independence: A critical and experimental examination of auditors' conflicts of interests." *Critical Perspectives on Accounting* 20 (2). <https://doi.org/10.1016/j.cpa.2007.04.003>.

Wood, J. M. (Jack Maxwell), Judith A Chapman, Michelle Fromholtz, Joseph (Joseph Philip) Wallace, dan Rachid Zeffane. 2004. "Organisational Behaviour: a Global Perspective." *Clinical Epigenetics*.

Wooden, Mark, Diana Warren, dan Robert Drago. 2009. "Working time mismatch and subjective well-being." *British Journal of Industrial Relations* 47 (1). <https://doi.org/10.1111/j.1467-8543.2008.00705.x>.

Yakubu, Rahman, dan Tracey Williams. 2020. "A theoretical approach to auditor independence and audit quality." *Corporate Ownership and Control* 17 (2). <https://doi.org/10.22495/cocv17i2art11>.

Zahmatkesh, S., dan J. Rezazadeh. 2017. "The effect of auditor features on audit quality." *Tékhné* 15 (2). <https://doi.org/10.1016/j.tekhne.2017.09.003>.

Zarefar, Arumega, Andreas, dan Atika Zarefar. 2016. "The Influence of Ethics, Experience and Competency toward the Quality of Auditing with Professional Auditor Scepticism as a Moderating Variable." *Procedia - Social and Behavioral Sciences* 219. <https://doi.org/10.1016/j.sbspro.2016.05.074>.