

DAFTAR PUSTAKA

- Abdillah, W., Hartono, J., & Prabantini, D. (2015). *Partial least square (PLS) : alternatif structural equation modeling (SEM) dalam penelitian bisnis* (16th ed.). Andi Offset.
- Abdullah, M. W., & Astuti, S. (2015). Faktor Yang Memengaruhi Pemahaman International Financial Reporting Standards (Ifrs) Pada Mahasiswa Akuntansi Uin Alauddin Makassar. *Assets : Jurnal Ekonomi, Manajemen Dan Akuntansi*, 5(2), 1–23.
- Adler, P. S., & Borys, B. (1996). Two types of bureaucracy: Enabling and coercive. *Administrative Science Quarterly*, 41(1), 61–89. <https://doi.org/10.2307/2393986>
- Aida, N. (2021). Work Experience, Obedience Pressure and Task Complexity on Audit Judgment. *Golden Ratio of Auditing Research*, 1(2), 61–69. <https://doi.org/10.52970/grar.v1i2.51>
- Albawwat, I., & Frijat, Y. Al. (2021). An analysis of auditors' perceptions towards artificial intelligence and its contribution to audit quality. *Accounting*, 7(4), 755–762. <https://doi.org/10.5267/j.ac.2021.2.009>
- Ardiningsih, A. (2020). Pengaruh Pengetahuan Uu No. 5 Tahun 2011 Dan Motivasi Terhadap Minat Mahasiswa Menjadi Akuntan Publik. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 4(2), 1–14.
- Arens, A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2012). Auditing and Assurance Services: An integrated Approach. In *Fourteenth Edition* (16th ed.). Pearson Education, Inc.
- Asmara, C. G. (2019). *RSM Sudah Dipanggil Kemenkeu Terkait AISA, Bakal Kena Sanksi?* Cnbcindonesia.Com. <https://www.cnbcindonesia.com/market/20190329105210-17-63632/rsm-sudah-dipanggil-kemenkeu-terkait-aisa-bakal-kena-sanksi>
- Bonner, S. E. (2008). *Judgment and Decision Making in Accounting* (1st ed.). Pearson.
- Brunsson, N., & Jacobsson, B. (2000). A World of Standards. In *Standards and Expert Knowledge*. Oxford University Press. <https://doi.org/10.1093/acprof:oso/9780199256952.001.0001>
- Commerford, B. P., Dennis, S. A., Joe, J. R., & Ulla, J. W. (2022). Man Versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence. *Journal of Accounting Research*, 60(1).
- Copeland, B. J. (2024). *Artificial intelligence*. Britannica.Com. <https://www.britannica.com/technology/artificial-intelligence>
- Daquila, M., & Shirer, M. (2019). *Worldwide Spending on Artificial Intelligence Systems*

- Will Grow to Nearly \$35.8 Billion in 2019, According to New IDC Spending Guide.* Businesswire.Com.
<https://www.businesswire.com/news/home/20190311005093/en/Worldwide-Spending-on-Artificial-Intelligence-Systems-Will-Grow-to-Nearly-35.8-Billion-in-2019-According-to-New-IDC-Spending-Guide>
- Davis, F. D. (1989). *Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology*. 13(3), 319–340.
- Destyani, N. A., & Tanusdjaja, H. (2021). Pengaruh standar auditing, standar pengendalian mutu, dan kode etik terhadap kualitas jasa audit. *Jurnal Paradigma Akuntansi*, 3(1), 386–392.
- Febryanti A, P. A. B., & Suardana, K. A. (2018). Pengaruh Motivasi dan Pengetahuan UU No.5 Tahun 2011 Pada Minat Mahasiswa Akuntansi Mengikuti PPAK. *E-Jurnal Akuntansi*, 25(5), 357. <https://doi.org/10.24843/eja.2018.v25.i01.p14>
- Fernandes, A., & Dewi, K. (2021). Pengaruh Pelaksanaan Etika Profesi, Kecerdasan Emosional, dan Faktor Perilaku Individu Terhadap Audit Judgement. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(3), 611–620. <https://doi.org/10.37641/jiakes.v9i3.1211>
- Financial Stability Board. (2017). *Financial Stability Implications from FinTech Supervisory and Regulatory Issues that Merit Authorities ' Attention*. June.
- Glover, S., Prawitt, D., Jr, J., & Zimbelman, M. (2003). A Test of Changes in Auditors' Fraud-Related Planning Judgments since the Issuance of SAS No. 82. *Auditing*, 22, 237–251. <https://doi.org/10.2308/aud.2003.22.2.237>
- Go'o, F. A. A., & Amin, A. (2020). Peran Gender Sebagai Pemoderasi Etika Profesi, Standar Audit Dan Opini. *Akutansi Bisnis & Manajemen (ABM)*, 27(2). <https://doi.org/10.35606/jabm.v27i2.666>
- Hair, J. F., Hult, G. T. M., & Ringle, C. M. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM)* (2nd ed.). Sage Publications.
- Heider, F. (1982). *The Psychology of Interpersonal Relations*. Lawrence Erlbaum Associates. <https://books.google.co.id/books?id=Zh6TDmayL0AC>
- Herlambang, E. A., Apriyanto, G., & Harmono, H. (2023). Determinants of Auditor's Judgement: Empirical Evident from Indonesia. *Journal of Economics, Finance and Management Studies*, 06(09), 4347–4358. <https://doi.org/10.47191/jefms/v6-i9-23>
- High-Level Expert Group On Artificial Intelligence. (2018). *A Definition of AI: Main Capabilities and Scientific Disciplines*. European Commission. https://ec.europa.eu/futurium/en/system/files/ged/ai_hleg_definition_of_ai_18_december_1.pdf
- Irawati, S. A., & Solikhah, B. (2018). Factors Affecting Audit Judgement. *Accounting Analysis Journal*, 7(1), 34–42. <https://doi.org/10.4108/eai.3-8-2021.2315162>

- Jamilah, S., Fanani, Z., & Chandr, G. (2007). Pengaruh Gender, Tekanan Ketaatan, dan Kompleksitas Tugas terhadap Audit Judgment. *Simposium Nasional Akuntansi 10*, 1–30.
- Juliandi, A. (2018). *Structural Equation Model Partial Least Square (SEM-PLS) Menggunakan SmartPLS* (Vol. 1, pp. 1–4).
- Kapoor, M. (2020). *ig Four Invest Billions in Tech, Reshaping Their Identities*. BloombergTax.Com. <https://news.bloombergtax.com/financial-accounting/big-four-invest-billions-in-tech-reshaping-their-identities>
- Kusumastuti, R., & Waluyo, I. (2013). Pengaruh Motivasi dan Pengetahuan UU No.5 Tahun 2011 Tentang Akuntan Publik Terhadap Minat Mahasiswa Akuntansi Mengikuti Pendidikan Profesi Akuntansi (PPAk). *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 2(2), 1–30. <https://doi.org/10.21831/nominal.v2i2.1662>
- Latan, H., & Ghozali, I. (2015). *Partial Least Squares: Concepts, Techniques and Applications using SmartPLS 3*.
- Lau, Y. W. (2021). How Do Auditors Follow Rules? *Advanced International Journal of Banking, Accounting and Finance*, 3(6), 13–27. <https://doi.org/10.35631/aijbaf.36002>
- Mccarthy, J. (2007). *What Is Artificial Intelligence?*
- Meidawati, N., & Assidiqi, A. (2019). The influences of audit fees, competence, independence, auditor ethics, and time budget pressure on audit quality. *Jurnal Akuntansi & Auditing Indonesia*, 23(2), 117–128. <https://doi.org/10.20885/jaai.vol23.iss2.art6>
- Merdekawati, E. (2022). The Effect of Audit Experience and Audit Risk on Audit Judgment with Auditor's Perceptions of the Code of Ethics of Public Accountants as Moderating Variables. *E3S Web of Conferences*, 348, 1–9. <https://doi.org/10.1051/e3sconf/202234800004>
- Muhson, A. (2022). Analisis Statistik Dengan SmartPLS. *Universitas Negeri Yogyakarta*, 1–34.
- Murni, C. D. S. (2020). Pengaruh Etika Profesi, Tekanan Anggaran Waktu, Pengalaman dan Keahlian Audit Terhadap Audit Judgment (Studi Empiris Pada Kantor Akuntan Publik Kota Medan). *Jurnal JESKaPe*, 4(1), 93–114.
- Musyaffi, A. M., Khairunnisa, H., & Respati, D. K. (2022). *Konsep dasar structural equation model-partial least square (sem-pls) menggunakan smartpls*. Pascal Books.
- Nurmayanti. (2018). *Begini Awal Mula Kasus SNP Finance yang Rugikan 14 Bank*. Liputan 6. <https://www.liputan6.com/bisnis/read/3653257/begini-awal-mula-kasus-snp-finance-yang-rugikan-14-bank>

- Otoritas Jasa Keuangan. (2018). *Siaran Pers: OJK Kenakan Sanksi terhadap Akuntan Publik dan Kantor Akuntan Publik Auditor PT Sunprima Nusantara Pembiayaan*. Ojk.Go.Id. <https://ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/Siaran-Pers-OJK-Kenakan-Sanksi-terhadap-Akuntan-Publik-dan-Kantor-Akuntan-Publik-Auditor-PT-Sunprima-Nusantara-Pembiayaan.aspx>
- Otoritas Jasa Keuangan. (2019). *OJK Tetapkan Sanksi Administratif terhadap PT Hanson Internasional Tbk, Benny Tjokrosaputro, Adnan Tabrani, dan Sherly Jokom*. Ojk.Go.Id. <https://ojk.go.id/id/berita-dan-kegiatan/pengumuman/Pages/OJK-Tetapkan-Sanksi-Administratif-terhadap-PT-Hanson-Internasional-Tbk,-Benny-Tjokrosaputro,-Adnan-Tabrani,-dan-Sherly-Jok.aspx>
- Otoritas Jasa Keuangan. (2023). *Siaran Pers: OJK Beri Sanksi untuk AP dan KAP Terkait Wanaartha Life di Tengah Penanganan Likuidasi*. Ojk.Go.Id. <https://ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/OJK-Beri-Sanksi-untuk-AP-dan-KAP-Terkait-Wanaartha-Life-di-Tengah-Penanganan-Likuidasi.aspx>
- Panudju, A. T., Bhayangkara, U., Raya, J., Purba, F., Mangkurat, U. L., Nurbaiti, S., Kesehatan, P., Semarang, K., Kalalinggi, S. Y., & Raya, U. P. (2024). *Metodologi penelitian* (Issue February).
- Primasari, N. H., & Azzahra, L. (2015). Pengaruh Gender, Supervisi, Independensi, Kompetensi Profesional dan Pemahaman Atas Standar Audit Terhadap Audit Judgment. *Jurnal Akuntansi Dan Keuangan*, 4(2), 141–160.
- Purwohedi, U. (2022). *Metode Penelitian Prinsip dan Praktik* (Tim RAS (ed.); 2nd ed.). Raih Asa Sukses.
- Pusat Pembinaan Profesi Keuangan. (2024). Daftar Akuntan Publik (KAP) Yang Telah Memperoleh Izin Dari Menteri Keuangan. In *pppk.kemenkeu.go.id* (Vol. 1, Issue Juli). www.djpk.depkeu.go.id
- Puspitasari, R. (2014). *Pengaruh Profesionalisme, Kompleksitas Tugas, Dan Pengalaman Auditor Terhadap Audit Judgement (Survei Pada Beberapa Kantor Akuntan Publik)*.
- Puthukulam, G., Ravikumar, A., Sharma, R. V. K., & Meesaala, K. M. (2021). Auditors' perception on the impact of artificial intelligence on professional skepticism and judgment in oman. *Universal Journal of Accounting and Finance*, 9(5), 1184–1190. <https://doi.org/10.13189/ujaf.2021.090527>
- Rotter, J. (1966). General Expectancies for Internal Versus External Control of Reinforcement. *Psychological Monographs*, 80, 1–28. <https://doi.org/10.1037/h0092976>
- Sahla, W. A., & Latif, D. M. (2023). Perceptions of Artificial Intelligence (AI) Usage on Auditor Judgment. *Indonesian Journal of Applied Accounting and Finance*, 3(2), 91–104. <https://doi.org/10.31961/ijaaf.v3i1.2106>

- Saputro, A. T. (2023). *Pengaruh Skeptisme Profesional, Tekanan Ketaatan, Kompleksitas Tugas, Pengalaman Auditor Terhadap Audit Judgment*. 1.
- Satyawan, M. D., & Iswati, S. (2023). Artificial Intelligence and Philosophy of Humanism in Auditor Perceptions. *Journal of Economics, Business, & Accountancy Ventura*, 26(2), 249–259. <https://doi.org/10.14414/jebav.v26i2.3491>
- Savolainen, R. (2013). Approaching the motivators for information seeking: The viewpoint of attribution theories. *Library and Information Science Research*, 35(1), 63–68. <https://doi.org/10.1016/j.lisr.2012.07.004>
- Schmidt, P., Church, K., & Riley, J. (2019). Clinging to Excel as a Security Blanket: Investigating Accountants' Resistance to Emerging Data Analytics Technology. *Journal of Emerging Technologies in Accounting*, 17. <https://doi.org/10.2308/jeta-52645>
- Seethamraju, R., & Hecimovic, A. (2020). Impact of artificial intelligence on auditing - An exploratory study. *AMCIS 2020, September 2020*.
- Septianingsih, D., Idawati, W., & Darmastuti, D. (2021). Pengaruh Keahlian Audit, Pengalaman, Audit Judgment, Dan Situasi Audit Terhadap Ketepatan Pemberian Opini Audit. *Prosiding Biema*, 2(1), 812–833.
- Soe, A. K., Gavurova, B., Oláh, J., & Hasan, M. (2022). Does Auditor'S Attributes Impact on Professional Judgement in a Financial Audit? Empirical Evidence From Myanmar Sai. *Business: Theory and Practice*, 23(1), 218–230. <https://doi.org/10.3846/btp.2022.12976>
- Sososutiksno, C., & Gaspersz, A. R. (2023). Pengaruh Tekanan Ketaatan, Pengetahuan Audit Dan Self Efficacy Terhadap Audit Judgment. *Jurnal Ilmiah Raflesia Akuntansi*, 9(2), 136–147. <https://doi.org/10.53494/jira.v9i2.289>
- Stiglitz, J. E. (2010). *Regulation and Failure*. <https://api.semanticscholar.org/CorpusID:166607619>
- Sudijono, A. (2016). *Pengantar Evaluasi Pendidikan* (15th ed.). RajaGrafindo Persada.
- Sumartono, Ermawati, Y., & Rorong, T. M. (2022). Influence of Experience and Professional Skepticism on Audit Judgment of Government External Auditors. *Jurnal Akuntansi Dan Auditing Indonesia*, 26(2).
- Tangke, P., Ng, S., & Tungabdi, E. (2020). Pengalaman, Kompleksitas Tugas dan Self Efficacy Sebagai Determinan Skeptisisme Professional Untuk Membentuk Audit Judgment. *Indonesian Journal of Accounting and Governance*, 4(2).
- Tohiriah, P. A., Hartiyah, S., & Putranto, A. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Tingkat Pemahaman Mahasiswa Akuntansi Terhadap IFRS (Studi Kasus pada Mahasiswa Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Sains Al-Qur'an Jawa Tengah di Wonosobo). *Journal of Economic*,

Business and Engineering (JEBE), 2(1), 14–22.

- Tuanakotta, T. M. (2015). *Audit Kontemporer* (E. S. Suharsi (ed.); 2nd ed.). Salemba Empat.
- Untari, P. H. (2023). *Dosa KAP Crowe Indonesia di Mata OJK hingga Kena Sanksi Buntut Kasus Wanaartha Life*. *Finansial.Bisnis.Com*.
<https://finansial.bisnis.com/read/20230228/215/1632465/dosa-kap-crowe-indonesia-di-mata-ojk-hingga-kena-sanksi-buntut-kasus-wanaartha-life>
- Wareza, M. (2019). *Lagi-lagi KAP Kena Sanksi OJK, Kali Ini Partner EY*. *Cnbcindonesia.Com*. <https://www.cnbcindonesia.com/market/20190809100011-17-90855/lagi-lagi-kap-kena-sanksi-ojk-kali-ini-partner-ey>
- Wedemeyer, P. D. (2010). A discussion of auditor judgment as the critical component in audit quality – A practitioner ’ s perspective. *International Journal of Disclosure and Governance*, 7(July), 320–333. <https://doi.org/10.1057/jdg.2010.19>
- Weil, R. L. (2002). Fundamental Causes of the Accounting Debacle at Enron: Show Me Where It Says I Can’t. *House Committee of Energy and Commerce*, 1–9.
- Weiner, B. (2010). The Development of an Attribution-Based Theory of Motivation: A History of Ideas. *Educational Psychologist*, 45(1), 28–36. <https://doi.org/10.1080/00461520903433596>
- Zimbelman, M. F. (1997). The Effects of SAS No. 82 on Auditors’ Attention to Fraud Risk Factors and Audit Planning Decisions. *Journal of Accounting Research*, 35, 75–97. <https://doi.org/10.2307/2491454>