

## DAFTAR PUSTAKA

- Afrian, K. (2017). *Pengaruh Kompetensi dan Rotasi Auditor Internal Inspektorat Terhadap Kualitas Audit Inspektorat Kabupaten/Kota di Provinsi Lampung*. <http://digilib.unila.ac.id/id/eprint/25572>
- Al-thuneibat, A. A., Tawfiq, R., Al, I., Ahmad, R., & Baker, A. (2011). *Do audit tenure and firm size contribute to audit quality? Empirical evidence from Jordan*. *26*(4), 317–334. <https://doi.org/10.1108/02686901111124648>
- Ames, D. R., Rose, P., & Anderson, C. P. (2006). *The NPI-16 as a short measure of narcissism*. *40*, 440–450. <https://doi.org/10.1016/j.jrp.2005.03.002>
- Association of Certified Fraud Examiners (ACFE). (2022). Occupational fraud 2022: a report to the nations. *Association of Certified Fraud Examiners*, 1–96.
- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, *53*(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Beattie, V., Fearnley, S., & Brandt, R. (2000). Behind the Audit Report: A Descriptive Study of Discussions and Negotiations Between Auditors and Directors. *International Journal of Auditing*, *4*(2), 177–202. <https://doi.org/10.1111/1099-1123.00312>
- Beneish, M. D. (1999). The Detection of Earnings Manipulation. *Financial Analysts Journal*, *55*(5), 24–36. <https://doi.org/10.2469/faj.v55.n5.2296>
- Borchert, P., & Zellmer-Bruhn, D. M. (2010). Reproduced with permission of the copyright owner . Further reproduction prohibited without. *Journal of Allergy and Clinical Immunology*, *130*(2), 556. <http://dx.doi.org/10.1016/j.jaci.2012.05.050>
- Dan, P., Akuntan, P., Rahmat, D., Yang, T., & Esa, M. (2021). [www.jdih.kemenkeu.go.id](http://www.jdih.kemenkeu.go.id). 1–56.
- Dao, M., & Pham, T. (2014). Audit tenure, auditor specialization and audit report lag. *Managerial Auditing Journal*, *29*(6), 490–512. <https://doi.org/10.1108/MAJ-07-2013-0906>
- Ernawan, K., & Daniel, D. R. (2020). Pengukuran Narsisme Ceo Dalam Penelitian Di Bidang Bisnis, Manajemen Dan Akuntansi: Sebuah Studi Literatur. *JURNAL AKUNTANSI DAN BISNIS: Jurnal Program Studi Akuntansi*, *6*(1), 46–58. <https://doi.org/10.31289/jab.v6i1.2861>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26 (10 ed.)*. Semarang; Badan Penerbit Universitas Diponegoro.

- Habib, A., & Uddin, B. (2011). Journal of International Accounting , Auditing and Taxation Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20(1), 32–44. <https://doi.org/10.1016/j.intaccaudtax.2010.12.004>
- Halim, V. (2000), “Faktor-Faktor yang mempengaruhi audit delay: Studi empiris perusahaan-perusahaan di bursa efek Jakarta”, *Jurnal Bisnis Dan Akuntansi*, Vol. 2 No. 1, pp. 63-75.
- Ham, C., Seybert, N., & Wang, S. (2018). Narcissism is a bad sign: CEO signature size, investment, and performance. *Review of Accounting Studies*, 23(1), 234–264. <https://doi.org/10.1007/s11142-017-9427-x>
- Handoko, B. L., Armand, W. K., Marpaung, A. T., & Maria, S. Y. (2019). Effect of financial liquidity, audit rotation and audit tenure on financial statement fraud. *International Journal of Engineering and Advanced Technology*, 9(1), 3326–3331. <https://doi.org/10.35940/ijeat.A1487.109119>
- Havasi, R. and Darabi, R. (2016), “The effect of auditor’s industry specialization on the quality of financial reporting of the listed companies in Tehran stock exchange”, *Asian Social Science*, Vol. 12 No. 8, pp. 92-103.
- Hegazy, M. A., al Sabagh, A., & Hamdy, R. (2015). The effect of audit firm specialization on earnings management and quality of audit work. *Journal of Accounting and Finance*, 15(4), 143-164.
- Ishak, Febrian A. P., Perdana, Halim D., dan Widjajanto, Anis. (2014). Pengaruh Rotasi Audit, Workload, Spesialisasi terhadap Kualitas Audit pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia pada tahun 2009-2013 *Jurnal Organisasi dan Manajemen*. Vol. 11 No. 02. Halaman 183-194.
- Jatiningtyas, Nurani dan Dr. Endang Kiswara, SE, Msi, Akt. (2011). Analisis Faktor-Faktor Yang Mempengaruhi Fraud Pengadaan Barang/ Jasa Pada Lingkungan Instansi Pemerintah Di Wilayah Semarang. FE UNDIP Semarang.
- Jensen, M.C. and Meckling, W.H. (1976), “Theory of the firm: managerial behavior, agency costs and ownership structure”, *Journal of Financial Economics*, Vol. 3 No. 4, pp. 305-360.
- Khaksar, J., Salehi, M., & Lari DashtBayaz, M. (2022a). The relationship between auditor characteristics and fraud detection. *Journal of Facilities Management*, 20(1), 79–101. <https://doi.org/10.1108/JFM-02-2021-0024>
- Khaksar, J., Salehi, M., & Lari DashtBayaz, M. (2022b). The relationship between political connections, auditor characteristics and auditor narcissism. *Journal of Facilities Management*, 20(4), 521–537. <https://doi.org/10.1108/JFM-03-2021-0038>
- Kong D. T. (2015). Narcissists’ negative perception of their counterpart’s

- competence and benevolence and their own reduced trust in a negotiation context. *Personali. Indiv. Diff.* 74 196–201. 10.1016/j.paid.2014.10.015
- Koroy, T.M. (2008) . “Pendeteksian Kecurangan (Fraud) Laporan Keuangan oleh Auditor Eksternal”. *Jurnal Akuntansi dan Keuangan*. Vol. 10, No. 1 (hal 22-33).
- Krishnan, G.V. (2003), “Audit quality and the pricing of discretionary accruals”, *Auditing: A Journal of Practice and Theory*, Vol. 22 No. 1, pp. 109-126
- Kristian, M. (2018). Pengaruh Independensi Auditor, Ukuran Kantor Akuntan Publik, dan Professional Judgement Auditor terhadap Kinerja Auditor. *Jurnal STEI Ekonomi*, 27(2), 208–232. <https://doi.org/10.36406/jemi.v27i2.135>
- Lamoza Rssidnarry, L. R., & Sjarief, J. (2021). Analisis Pengaruh Kebangkrutan, Auditor Spesialisasi Industri Dan Corporate Governance Terhadap Fraudulent Financial Reporting. *BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 18(1), 27–51. <https://doi.org/10.25170/balance.v18i1.2297>
- Larasati, D., & Puspitasari, W. (2019). Pengaruh Pengalaman, Independensi, Skeptisisme Profesional Auditor, Penerapan Etika, Dan Beban Kerja Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan. *Jurnal Akuntansi Trisakti*, 6(1), 31–42. <https://doi.org/10.25105/jat.v6i1.4845>
- Lee, E. Y., & Ha, W. (2021). Auditors’ response to corporate fraud: evidence from audit fees and auditor turnover. *Managerial Auditing Journal*, 36(3), 405–436. <https://doi.org/10.1108/MAJ-12-2019-2515>
- Mariyana, A. B., Simorangkir, P., & Putra, A. M. (2021). Pengaruh Pengalaman Auditor, Independensi dan Beban Kerja Terhadap Kemampuan Auditor Mendeteksi Fraud. *Prosiding Biema*, 2, 766–780.
- Mukhlisin, M. (2018). Auditor tenure and auditor industry specialization as a signal to detect fraudulent financial reporting. *Academy of Accounting and Financial Studies Journal*, 22(5), 1–10.
- Mulyana, A., & Mulyani. (2020). Pengaruh Spesialisasi Industri Auditor, Independensi, Fee Audit, Audit Tenure dan Ukuran Kantor Akuntan Publik Terhadap Integritas Laporan Keuangan (Pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2016-2018). *Eprints*.
- Okolie, A.O. (2014), “Auditor tenure, auditor independence and accrual-based earnings management of quoted companies in Nigeria”, *European Journal of Accounting, Auditing and Finance Research*, Vol. 2 No. 2, pp. 63-90
- Panjaitan, C. M. (2014). PENGARUH TENURE, UKURAN KAP DAN SPESIALISASI AUDITOR TERHADAP KUALITAS AUDIT | Panjaitan | Diponegoro Journal of Accounting. *Diponegoro Journal of Accounting*, 3(3), 1–12. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/6061>

- Pramudyastuti, L. (2014). Pengaruh Skeptisme Profesional, Pelatihan Audit Kecurangan dan Independensi Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi di Inspektorat Kabupaten Sleman). Tesis. FEB UGM Yogyakarta.
- Qulub, R. E. T., & Andayani. (2017). Pengaruh Kualitas Audit, Independensi Auditor, Ukuran Perusahaan, dan Profitabilitas terhadap Manajemen Laba. *Jurnal Ilmu Dan Riset Akuntansi*, 6(5), 2111–2125.
- Revaldi, N. W., & Simbolon, R. F. (2023). Pengaruh Kualitas Audit, Audit Tenure, dan Nature of Industry terhadap Kecurangan Laporan Keuangan pada Perusahaan Infrastruktur yang Terdaftar di BEI Periode 2019-2021. *Jurnal Ilmiah Akuntansi Dan Finansial Indonesia*, 6(2), 83–98.
- Romanus, R.N., Maher, J.J. and Fleming, D.M. (2008), “Auditor industry specialization, auditor changes, and accounting restatements”, *Accounting Horizons*, Vol. 22 No. 4, pp. 389-413.
- Schauer, P. (2002), “The effect of industry specialization on audit quality: an examination using bid-ask spreads”, *Journal of Accounting and Finance Research*, Vol. 10 No. 1, pp. 76-86.
- Sekaran, Uma & Bougie, R. (2016). *Research Methods or Business* 7th edition. United Kingdom: Wiley.
- SHEET. (2016). Chi-Square Distribution Table. 2016, 952. [http://sphweb.bumc.bu.edu/otlt/MPH-Modules/BS/BS704\\_Nonparametric/BS704\\_Nonparametric7.html](http://sphweb.bumc.bu.edu/otlt/MPH-Modules/BS/BS704_Nonparametric/BS704_Nonparametric7.html)
- Siregar, Amarullah, Wibowo dan Anggraita. (2012). Audit tenure, Auditor Rotation, and Audit Quality : The Case of Indonesia. *Asian Journal of Business and Accounting*, 55-74.
- Smulowitz, S., Becerra, M., & Mayo, M. (2019). Racial diversity and its asymmetry within and across hierarchical levels: The effects on financial performance. *Human Relations*, 72(10), 1671–1696. <https://doi.org/10.1177/0018726718812602>
- Sugiono. (2019). Bab iii metoda penelitian. *Jurnal Akuntansi Dan Keuangan*, 3, 1–9.
- Sumarwoto (2006). Pengaruh JOM Fekon, Vol. 4 No. 1 (Februari) 2017 939 Kebijakan Rotasi KAP terhadap Kualitas Keuangan. Tesis Program Studi Akuntansi Fakultas Ekonomi, Universitas Diponegoro.
- Suryanto, T. (2016). Audit delay and its implication for fraudulent financial reporting: A study of companies listed in the Indonesian Stock Exchange. *European Research Studies Journal*, 19(1), 18–31. <https://doi.org/10.35808/ersj/503>
- Tantri, I. A., & Chariri, A. (2023). Karakteristik Auditor Dan Kecurangan

- Laporan Keuangan. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, 6(2), 269–286. <https://doi.org/10.29303/akurasi.v6i2.392>
- Vlasova, O. S., & Vichkaeva, F. A. (2021). Возрастные Изменения Параметров Углеводного Обмена И Обеспеченности Витаминами В1, В2 У Жителей Двух Северных Регионов. *Klinicheskaiia Laboratornaia Diagnostika*, 66(8), 465–471. <https://doi.org/10.51620/0869-2084-2021-66-8-465-471>
- Watson, P. J., McKinney, J., Hawkins, C., & Morris, R. J. (1988). Assertiveness and narcissism. *Psychotherapy*, 25(1), 125–131. <https://doi.org/10.1037/h0085308>
- Widiyastuti, M., & Pamudji, S. (2009). Pengaruh Kompetensi, Independensi, Dan Profesionalisme Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Fraud). *Jurnal Value Added*, 5(2), 52–73.
- Xiang, R., & Song, C. (2021). CFO narcissism and audit fees: Evidence from listed companies in China. *China Journal of Accounting Research*, 14(3), 257–274. <https://doi.org/10.1016/j.cjar.2021.05.002>
- Yolanda, S., & Indra Arza, F. (2019). Pengaruh Audit Tenure, Komite Audit Dan Audit Capacity Stress Terhadap Kualitas Audit. *Jurnal Eksplorasi Akuntansi*, 1(2), 543–555. <http://jea.ppj.unp.ac.id/index.php/jea/issue/view/5>
- Zuo, L., & Guan, X. (2014). The Association of Audit Firm Size and Industry Specialization on Earnings Management: Evidence in China. *The Macrotheme Review*, 3(7), 1–21. <https://macrojournals.com/journals/mr372014>

