

DAFTAR PUSTAKA

- Abdolmohammadi, M. dan A. Wright. 1987. *An examination of the effects of experience and task complexity on audit judgments*. The Accounting Review 62 (January): 1-13.
- Alfian Safi'I, Tri. 2015. *Analisis Faktor-Faktor Yang Berpengaruh Terhadap Audit Judgement*. Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang, Indonesia.
- Arens dan Loebbecke, 1996. *Auditing*, Diterjemahkan oleh Amir Abadi Jusuf, Jakarta:
- Arum, Enggar Diah Puspa. 2004. *Pengaruh Persuasi atas Preferensi Klien dan Pengalaman Audit terhadap Pertimbangan Auditor dalam Mengevaluasi Bukti Audit (Survey terhadap Auditor yang bekerja pada KAP di kota Bandung)*. Tesis Universitas Padjadjaran Bandung.
- Baumeister, R. F., & Leary, M. R. (1997). Writing Narrative Literature Reviews. *Review of General Psychology*, 1(3), 311–320. <https://doi.org/10.1037/1089-2680.1.3.311>
- Brown University. (2020). Scientific Literature Review Resources and Services. <https://libguides.brown.edu/Reviews/types>
- Cohen, Louis dan Lawrence Manion, 1994, *Research Methods In Education, 4th ed*, Routledge, London.
- Creswell, J.W. 1998. *Qualitative Inquiry and Research Design: Choosing among five Tradition*. Sage Publication: California
- Dagun, Save M, 1992, *Pengantar Filsafat Ekonomi*, Penerbit Rineka Cipta, Jakarta.
- Davis, J., Mengersen, K., Bennett, S., & Mazerolle, L. (2014). Viewing systematic reviews and meta-analysis in social research through different lenses. *SpringerPlus*, 3(1), 511. <https://doi.org/10.1186/2193-1801-3-511>
- Dewi, Lisnawati. 2015. *Pengaruh Skeptisisme Profesional Auditor, Independensi, Keahlian, Etika Profesi, Pengalaman dan Situasi Audit Terhadap Ketepatan Pemberian Opini Auditor (Studi Empiris pada KAP di Wilayah Sumatera Bagian Selatan)*. Lampung: Universitas Negeri Lampung
- Einhorn, H. J., & Hogarth, R. M. (1981). *Behavioral decision theory: processes of judgment and choice*. *Journal of Accounting Research*, 19(1).
- Emzir. (2012). *Metodologi Penelitian Pendidikan: Kuantitatif dan Kualitatif*. Cet. VI; Jakarta: Rajagrafindo Persada

- Futri, Putu Septiani, dan Gede Juliarsa. 2014. *Pengaruh Independensi, Profesionalisme, Tingkat Pendidikan, Etika Profesi, Pengalaman, dan Kepuasan Kerja Auditor pada Kualitas Audit Kantor Akuntan Publik di Bali*. E-Jurnal Akuntansi Universitas Udayana 444-461.
- Hamdi, A.S., E. Bahruddin. 2014. *Metode Penelitian Kuantitatif Aplikasi dalam Pendidikan*. Deepublish, Yogyakarta.
- Hasanah, Ulfatun. 2019. *Kontribusi Pemikiran Auguste Comte (Positivisme) Terhadap Dasar Pengembangan Ilmu Dakwah*. Al-I'lam; Jurnal Komunikasi dan Penyiaran Islam Vol. 2, No 2, Maret 2019, pp. 70-80.
- He, Qingshun. 2017. "Quantitative Research in Systemic Functional Linguistics." *English Language Teaching* 11 (1): 110. <https://doi.org/10.5539/elt.v11n1p110>.
- Indriantoro, Nur dan Bambang Supomo, 1999, *Metodologi Penelitian Bisnis Untuk Akuntansi dan Manajemen, Edisi Pertama*, BPFE, Yogyakarta.
- Jamilah dkk. 2007. *Pengaruh Gender, Tekanan Ketaatan, Dan Kompleksitas Tugas Terhadap Audit Judgment*. SNA X Makasar. 26-28 Juli.
- Johnson, Glenn L, *Research Methodology for Economists, Philosophy and Practice*, Macmillan Publishing Company, New York.
- Johnson, Jamal, & Glen. 1989. *AUDIT JUDGMENT RESEARCH*. University of Minnesota. *Accounting Organizations and Society*, Vol. 14, Nos. 1/2, pp. 83-99, 1989.
- Liberati, A., Altman, D. G., Tetzlaff, J., Mulrow, C., Gøtzsche, P. C., Ioannidis, J. P. A., Clarke, M., Devereaux, P. J., Kleijnen, J., & Moher, D. (2009). The PRISMA Statement for Reporting Systematic Reviews and Meta-Analyses of Studies That Evaluate Health Care Interventions: Explanation and Elaboration. *Annals of Internal Medicine*, 151(4), W-65-W-94. <https://doi.org/10.7326/0003-4819-151-4-200908180-00136>
- Linnenluecke, M. K., Marrone, M., & Singh, A. K. (2020). Conducting systematic literature reviews and bibliometric analyses. *Australian Journal of Management*, 45(2), 175–194. <https://doi.org/10.1177/0312896219877678>
- Maulana Saud, Ilham. 2018. *Determinan Audit judgment Auditor Pemerintah pada Audit Laporan Keuangan Pemerintah Daerah: Studi pada Badan Pemeriksaan Keuangan Perwakilan Provinsi Jawa Tengah dan Badan Pemeriksaan Keuangan Perwakilan Provinsi Daerah Istimewa Yogyakarta*. *Jurnal Dinamika Akuntansi dan Bisnis* Vol. 5(2), 2018, pp 195-208.
- Maurizio, M., John, D., & James, G. (2016). On the shoulders of giants: undertaking a structured literature review in accounting. *Accounting, Auditing &*

- Accountability Journal, 29(5), 767–801. <https://doi.org/10.1108/AAAJ-01-2015-1939>
- McMillan, J.H., & Schumacher, S. (1989). *Research in education: A conceptual introduction*. 2nd. ed. Glenview, Ill.: Scott, Foresman.
- Mochtar, Masruri, dan Prasetya Utama. 2020. *URGENSI AUDIT JUDGEMENT PADA POST CLEARANCE AUDIT*. *Jurnal Perspektif Bea dan Cukai* Vol. 4, No. 1, 2020.
- Moher, D., Liberati, A., Tetzlaff, J., & Altman, D. G. (2009). Preferred Reporting Items for Systematic Reviews and Meta-Analyses: The PRISMA Statement. *Annals of Internal Medicine*, 151(4), 264–269. <https://doi.org/10.7326/0003-4819-151-4-200908180-00135>
- Mongeon, P., & Paul-Hus, A. (2016). The journal coverage of Web of Science and Scopus: a comparative analysis. *Scientometrics*, 106(1), 213–228. <https://doi.org/10.1007/s11192-015-1765-5>
- Moore, F. R., Kerlinger, P., & Simons, T. R. 1990. Stopover on a Gulf Coast Barrier Island by Spring Trans-Gulf Migrants. *The Wilson Bulletin*, 102(3), 487–500. <http://www.jstor.org/stable/4162904>
- Nur Ayomi, Putu. 2021. *Positivisme dan Paradigma Struktural-Fungsional dalam Linguistik Fungsional Sistemis*. Universitas Mahasaraswati, Denpasar.
- Nurhayati. 2015. *Melukiskan Akuntansi Dengan Kuas Interpretif*. *Jurnal Bisnis dan Manajemen Islam*. Surabaya.
- Pai, M., McCulloch, M., Gorman, J. D., Pai, N., Enanoria, W., Kennedy, G., Tharyan, P., & Colford, J. M. (2004). Systematic reviews and meta-analyses: an illustrated, step-by-step guide. *The National Medical Journal of India*, 17(2), 86–95.
- Rahardjo, Mudjia. 2018. *Paradigma Interpretif*. [Repository.uin-malang.ac.id/2437](https://repository.uin-malang.ac.id/2437)
- Raiyani, Ni Luh Kadek Puput, dan I. D. G. Dharma Suputra. 2014. “*Pengaruh Kompetensi, Kompleksitas Tugas, dan Locus of Control terhadap Audit Judgement*”. Dalam *E-Jurnal Akuntansi*, Volume 6 No. 3. Hal 429-438 Bali: Universitas Udayana.
- Rasul, T. (2019). The trends, opportunities and challenges of halal tourism: a systematic literature review. *Tourism Recreation Research*, 44(4), 434–450. <https://doi.org/10.1080/02508281.2019.1599532>
- Robinson, P., & Lowe, J. (2015). Literature reviews vs systematic reviews. *Australian and New Zealand Journal of Public Health*, 39(2), 103. <https://doi.org/10.1111/1753-6405.12393>

- Secinaro, S., & Calandra, D. (2020). Halal food: structured literature review and research agenda. *British Food Journal*. <https://doi.org/10.1108/BFJ-03-2020-0234>
- Semiawan, C.R. 2003. *Metode Penelitian Kualitatif*. Grasindo.
- Sugiyono. 2014. *Metode Penelitian Kuantitatif, Kualitatif Dan R & D*. Bandung: Penerbit Alfabeta.
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104(July), 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- Turangan, Karamoy & Tinangon. *Faktor – Faktor Yang Mempengaruhi Kualitas Audit Pada Inspektorat Provinsi Sulawesi Utara*.
- Van Eck, N. J., & Waltman, L. (2014). Visualizing Bibliometric Networks BT - Measuring Scholarly Impact: Methods and Practice (Y. Ding, R. Rousseau, & D. Wolfram (eds.); pp. 285–320). Springer International Publishing. https://doi.org/10.1007/978-3-319-10377-8_13
- Webster, J., & Watson, R. T. (2002). Analyzing the Past to Prepare for the Future: Writing a Literature Review. *MIS Quarterly*, 26(2), xiii–xxiii. <http://www.jstor.org/stable/4132319>
- Yang, S., Song, Y., & Tong, S. (2017). Sustainable retailing in the fashion industry: A systematic literature review. *Sustainability (Switzerland)*, 9(7), 1–19. <https://doi.org/10.3390/su9071266>
- Yendrawati, R., & Mukti, D. K. (2015). *Pengaruh Gender, Pengalaman Auditor, Kompleksitas Tugas, Tekanan Ketaatan, Kemampuan Kerja Dan Pengetahuan Auditor Terhadap Audit Judgement*. *Jurnal Inovasi Dan Kewirausahaan*, 4(1), 1–8.
- Yuhertiana, Indrawati. *Paradigma Positivis: Sebuah Tinjauan Epistemologi Penelitian Ekonomi*. UPN “Veteran” Jawa Timur.
- Abdillah, Muhammad Rifqi, Mardijuwono, Agus Widodo, & Habiburrochman, Habiburrochman. (2019). The effect of company characteristics and auditor characteristics to audit report lag. *Asian Journal of Accounting Research*, 4(1), 129–144. <https://doi.org/10.1108/AJAR-05-2019-0042>
- Al-Hadrami, Abdullah Hamza, Rafiki, Ahmad, Sarea, Adel, & Nasution, Muhammad Dharma Tuah Putra. (2020). Is the investment decision affected by the independence and competence of the audit committee? A comparative study between Bahrain and Indonesia. *Journal of Investment Compliance*, 21(1), 29–48. <https://doi.org/10.1108/JOIC-05-2020-0005>
- Al-Hadrami, Abdullah, Rafiki, Ahmad, & Sarea, Adel. (2020). The impact of an

audit committee's independence and competence on investment decision: a study in Bahrain. *Asian Journal of Accounting Research*, 5(2), 299–313. <https://doi.org/10.1108/AJAR-02-2020-0008>

Alberti, Cristina Thomas, Bedard, Jean C., Bik, Olof, & Vanstraelen, Ann. (2020a). Audit Firm Culture: Recent Developments and Trends in the Literature. *European Accounting Review*, 0(0), 1–51. <https://doi.org/10.1080/09638180.2020.1846574>

Alberti, Cristina Thomas, Bedard, Jean C., Bik, Olof, & Vanstraelen, Ann. (2020b). Audit Firm Culture: Recent Developments and Trends in the Literature. *European Accounting Review*, 1–51. <https://doi.org/10.1080/09638180.2020.1846574>

Algabry, Latifah, Alhabshi, Syed Musa, Soualhi, Younes, & Alaeddin, Omar. (2020). Conceptual framework of internal Shari'ah audit effectiveness factors in Islamic banks. *ISRA International Journal of Islamic Finance*, 12(2), 171–193. <https://doi.org/10.1108/IJIF-09-2018-0097>

Amyar, Firdaus, Hidayah, Nunung Nurul, Lowe, Alan, & Woods, Margaret. (2019). Investigating the backstage of audit engagements: the paradox of team diversity. *Accounting, Auditing and Accountability Journal*, 32(2), 378–400. <https://doi.org/10.1108/AAAJ-08-2016-2666>

Appelgren, Leif. (2020). A survey of models for determining optimal audit strategies. *Advances in Accounting*, 48, 100455. <https://doi.org/10.1016/j.adiac.2020.100455>

Borgato, Barbara, & Marchini, Pier Luigi. (2021). Auditors' perceptions of integrated reporting assurance: insights from Italy. *Meditari Accountancy Research*, 29(7), 31–53. <https://doi.org/10.1108/MEDAR-09-2019-0560>

Canning, Mary, O'Dwyer, Brendan, & Georgakopoulos, George. (2019). Processes of auditability in sustainability assurance—the case of materiality construction. *Accounting and Business Research*, 49(1), 1–27. <https://doi.org/10.1080/00014788.2018.1442208>

Coffee, John C. (2019). Why do auditors fail? What might work? What won't?†. *Accounting and Business Research*, 49(5), 540–561. <https://doi.org/10.1080/00014788.2019.1611715>

Downar, Benedikt, Ernstberger, Jürgen, & Koch, Christopher. (2021a). Determinants and consequences of auditor dyad formation at the top level of audit teams. *Accounting, Organizations and Society*, 89, 101156. <https://doi.org/10.1016/j.aos.2020.101156>

Downar, Benedikt, Ernstberger, Jürgen, & Koch, Christopher. (2021b). Who makes partner in Big 4 audit firms? – Evidence from Germany. *Accounting*,

- Organizations and Society*, 91, 101176.
<https://doi.org/10.1016/j.aos.2020.101176>
- Dunne, Neil J., Brennan, Niamh M., & Kirwan, Collette E. (2021). Impression management and Big Four auditors: Scrutiny at a public inquiry. *Accounting, Organizations and Society*, 88, 101170.
<https://doi.org/10.1016/j.aos.2020.101170>
- Humphrey, Christopher, Sonnerfeldt, Amanda, Komori, Naoko, & Curtis, Emer. (2021a). Audit and the Pursuit of Dynamic Repair. *European Accounting Review*, 30(3), 445–471. <https://doi.org/10.1080/09638180.2021.1919539>
- Humphrey, Christopher, Sonnerfeldt, Amanda, Komori, Naoko, & Curtis, Emer. (2021b). Audit and the Pursuit of Dynamic Repair. *European Accounting Review*, 30(3), 445–471. <https://doi.org/10.1080/09638180.2021.1919539>
- Ismael, Hazem Ramadan, & Roberts, Clare. (2018). Factors affecting the voluntary use of internal audit: evidence from the UK. *Managerial Auditing Journal*, 33(3), 288–317. <https://doi.org/10.1108/MAJ-08-2016-1425>
- Ittonen, Kim, Myllymäki, Emma Riikka, & Tronnes, Per Christen. (2019). Banks' audit committees, audit firm alumni and fees paid to audit firm. *Managerial Auditing Journal*, 34(7), 783–807. <https://doi.org/10.1108/MAJ-01-2018-1766>
- Khalid, Azam Abdelhakeem. (2020). Role of Audit and Governance Committee for internal Shariah audit effectiveness in Islamic banks. *Asian Journal of Accounting Research*, 5(1), 81–89. <https://doi.org/10.1108/AJAR-10-2019-0075>
- Krieger, Felix, Drews, Paul, & Velte, Patrick. (2021). Explaining the (non-) adoption of advanced data analytics in auditing: A process theory. *International Journal of Accounting Information Systems*, 41, 100511.
<https://doi.org/10.1016/j.accinf.2021.100511>
- Liu, Anthony A. (2020). Trainee auditors' perception of ethical climate and workplace bullying in Chinese audit firms. *Asian Journal of Accounting Research*, 5(1), 63–79. <https://doi.org/10.1108/AJAR-07-2019-0060>
- Mardijuwono, Agus Widodo, & Subianto, Charis. (2018). Independence, professionalism, professional skepticism: The relation toward the resulted audit quality. *Asian Journal of Accounting Research*, 3(1), 61–71.
<https://doi.org/10.1108/AJAR-06-2018-0009>
- Mattei, Giorgia, Grossi, Giuseppe, & Guthrie A.M, James. (2021). Exploring past, present and future trends in public sector auditing research: a literature review. In *Meditari Accountancy Research* (Vol. 29). <https://doi.org/10.1108/MEDAR-09-2020-1008>
- Mohammadi, Mohammad, Kardan, Behzad, & Salehi, Mahdi. (2018). The relationship between cash holdings, investment opportunities and financial

- constraint with audit fees. *Asian Journal of Accounting Research*, 3(1), 15–27. <https://doi.org/10.1108/AJAR-07-2018-0016>
- Naimah, Zahroh, & Mukti, Nico Acintyo. (2019). The influence of audit committee's and company's characteristic on intellectual capital disclosure. *Asian Journal of Accounting Research*, 4(2), 170–180. <https://doi.org/10.1108/AJAR-05-2019-0036>
- Nawangarsi, Filmiar Yunida, & Iswajuni, Iswajuni. (2019). The effects of auditor switching towards abnormal return in manufacturing company. *Asian Journal of Accounting Research*, 4(1), 157–168. <https://doi.org/10.1108/AJAR-05-2019-0040>
- Nor, Wahyudin, Hudaya, Muhammad, & Novriyandana, Rifqi. (2019). Financial statements disclosure on Indonesian local government websites: A quest of its determinant(s). *Asian Journal of Accounting Research*, 4(1), 112–128. <https://doi.org/10.1108/AJAR-06-2019-0043>
- Olaoye, Clement Olatunji, Ogunleye, Stephen Ayodeji, & Solanke, Festus Taiwo. (2018). Tax audit and tax productivity in Lagos state, Nigeria. *Asian Journal of Accounting Research*, 3(2), 202–210. <https://doi.org/10.1108/AJAR-08-2018-0028>
- Pedersen, Monica Stolt, Landheim, Anne, Møller, Merete, & Lien, Lars. (2018). Audit and feedback in mental healthcare: staff experiences. *International Journal of Health Care Quality Assurance*, 31(7), 822–833. <https://doi.org/10.1108/IJHCQA-08-2017-0142>
- Perry, A., & Hammond, N. (2002). Systematic Review: The Experience of a PhD Student. *Psychology Learning and Teaching*, 2(1), 32–35.
- Rashid, Abdul, & Ghazi, Muhammad Saarim. (2021). Factors affecting Sharī'ah audit quality in Islamic banking institutions of Pakistan: a theoretical framework. *Islamic Economic Studies*, 28(2), 124–140. <https://doi.org/10.1108/ies-07-2020-0025>
- Rifai, Mohammad Husen, & Mardijuwono, Agus Widodo. (2020). Relationship between auditor integrity and organizational commitment to fraud prevention. *Asian Journal of Accounting Research*, 5(2), 315–325. <https://doi.org/10.1108/AJAR-02-2020-0011>
- Salehi, Mahdi, Tarighi, Hossein, & Shahri, Tahereh Alidoust. (2020). The effect of auditor characteristics on tax avoidance of Iranian companies. *Journal of Asian Business and Economic Studies*, 27(2), 119–134. <https://doi.org/10.1108/jabes-11-2018-0100>
- Salterio, Steven E., Hoang, Kris, & Luo, Yi. (2021). Communication is a two-way street: Analyzing practices undertaken to systematically transfer audit research

knowledge to policymakers. *Accounting, Organizations and Society*, 94, 101265. <https://doi.org/10.1016/j.aos.2021.101265>

Simamora, Rahmat Akbar, & Hendarjatno, Hendarjatno. (2019). The effects of audit client tenure, audit lag, opinion shopping, liquidity ratio, and leverage to the going concern audit opinion. *Asian Journal of Accounting Research*, 4(1), 145–156. <https://doi.org/10.1108/AJAR-05-2019-0038>

Tran, Manh Dung, Khairi, Khairil Faizal, & Laili, Nur Hidayah. (2019). A longitudinal study of audit quality differences among independent auditors. *Journal of Economics and Development*, 21(2), 234–246. <https://doi.org/10.1108/jed-10-2019-0040>

Vanstraelen, Ann, & Zou, Lei. (2020). PCAOB Inspections and Audit Fees: An Analysis of Inspection Rounds of Small Audit Firms. *European Accounting Review*, 1–32. <https://doi.org/10.1080/09638180.2020.1828121>

Werner, Michael, Wiese, Michael, & Maas, Annalouise. (2021). Embedding process mining into financial statement audits. *International Journal of Accounting Information Systems*, 41, 100514. <https://doi.org/10.1016/j.accinf.2021.100514>

