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DAFTAR GLOSARY

*Coercive power* mendasarkan landasan pada rasa takut. Seseorang akan memberikan reaksi terhadap *power* ini karena rasa takut terhadap akibat-akibat negatif yang mungkin terjadi jika tidak patuh (Robin dan Judge 2007).

Diskusi *face-to-face* adalah diskusi yang dilakukan antara auditor dengan *supervisor* secara langsung dengan cara bertatap muka (Robin dan Judge 2007).

*Expert power* mendasarkan pada pengaruh yang diperoleh dari keahlian khusus atau pengetahuan (Robin dan Judge 2007).

*Impression management* sebagai proses dimana individu berusaha untuk mempengaruhi *image* individu lain terhadap dirinya (Rosenfeld, et al. 2002).

*Legitimate power* mendasarkan pada posisi struktural yang dimiliki seseorang (Robin dan Judge 2007).

Pengalaman menunjukkan lamanya seseorang bekerja pada suatu bidang tertentu (Abdolmohammadi dan Wright 1987).

*Performance improvement* sebagai bentuk respon auditor untuk memperbaiki kerjanya dengan fokus pada isi tanpa memperhatikan sekelilingnya, auditor akan memproses informasi secara sistematis (Kahlor, et al.2003).

*Referent power* mendasarkan pada pengaruh kepemilikan sumber daya yang dimiliki atau sifat-sifat pribadi yang menyenangkan dari seseorang (Robin dan Judge 2007).

Respon auditor adalah respon yang dilakukan auditor atas hasil *review* dari *supervisor* dalam bentuk *performance improvement* dan *impression management* sesuai dengan tujuan audit yang ingin dicapai (Robin dan Judge 2007).

*Reward power* mendasarkan pada kepatuhan yang dicapai berdasarkan kemampuan memberikan imbalan yang dipandang bernilai oleh orang lain (Robin dan Judge 2007).

*Superficially/heuristic* adalah cara auditor merespon informasi yang diterima dengan cara mempertimbangkan sekeliling pesan (Kahlor, et al 2003).

*Supervisor* adalah seseorang yang berada di KAP dan mempunyai jabatan lebih tinggi dibanding auditor, yang tugasnya melakukan proses *review* atas kertas kerja yang dibuat oleh auditor. Berdasarkan *power* yang dimiliki dikelompokkan sebagai *referent, expert, legitimate, reward, coercive* (Robin dan Judge 2007).

*Systematic* adalah cara auditor merespon informasi yang diterima dengan fokus pada isi pesan (Kahlor, et al. 2003).

Tujuan audit efektif adalah tujuan audit yang ingin dicapai oleh auditor dengan mengeluarkan usaha yang lebih banyak (Locke dan Latham 1990).

Tujuan audit efisien adalah tujuan audit yang ingin dicapai oleh auditor dengan mempertimbangkan biaya dan manfaat sehingga usaha yang dikeluarkan tidak banyak (Locke dan Latham 1990).