

DAFTAR PUSTAKA

- Aminah, S., & Sokarina, A. (2025). Dilema Etika Profesi Auditor dalam K-Drama ‘The Auditors’: Studi Konten Berbasis Kode Etik Akuntan Publik Indonesia. *Jurnal Ekonomi, Manajemen, Akuntansi Dan Keuangan*, 6(3), 1–16. <https://doi.org/10.53697/emak.v6i3>
- Andreanov, & Maisyarah, R. (2026). Pengaruh Orientasi Etika dan Budaya Etis Organisasi terhadap Komitmen Profesional di Mediasi Sensitivitas Etika Auditor Perwakilan BPKP Provinsi Sumatera Utara. *Action Research Literate*, 10(4), 75-84TY-JOUR AU-Ramadhania, Reza AU-Fauziah,. <https://doi.org/10.46799/ar1.v10i4.3089>
- Anwar, A. (2018). Pengaruh Audit Judgment, Pengalaman Auditor, dan Etika Auditor terhadap Pemberian Opini Audit pada Kantor Akuntan Publik (KAP) di Makassar. *AkMen Jurnal Ilmiah*, 15(4). <https://ejurnal.nobel.ac.id/index.php/akmen/article/view/>
- Badera, I. D. N., & Jati, I. K. (2020). Moral Reasoning, Whistleblowing Intention, and Audit Judgment Moderate the Effect of Ethical Sensitivity on Internal Audit Quality. *International Research Journal of Management, IT & Social Sciences*, 7(6), 42–53. <https://doi.org/10.21744/irjmis.v7n6.1004>
- Baruch, Y., & Holtom, B. C. (2008). Survey Response Rate Levels and Trends in Organizational Research. *Human Relations*, 61(8), 1139–1160. <https://doi.org/10.1177/0018726708094863>
- Bonner, S. E. (1994). A Model Of The Effects Of Audit Task Complexity. *Accounting, Organizations and Society*, 19(3), 213–234.

- Chairunnisa, F. A. (2023). *Pengaruh Tekanan Anggaran Waktu, Pengalaman Auditor, Dan Kompetensi Auditor Terhadap Audit Judgment Pada Inspektorat Daerah Provinsi Jawa Barat.*
- Fajrin, F. (2022). Pengaruh Independensi, Kecerdasan Spiritual dan Ethical Sensitivity terhadap Kualitas Audit Pemerintah dengan Integritas Auditor sebagai Variabel Moderasi. *Jurnal Ilmiah Akuntansi Peradaban*, 8(2), 416–433. <https://doi.org/10.24252/jiap.v8i1.28881>
- Firdaus, A., & Tannar, O. (2024). Pengaruh Ethical Sensitivity, Spiritual Intelligence, dan Komitmen Profesional terhadap Audit Judgment pada Auditor Pemerintah di BPKP Perwakilan Provinsi Jawa Timur. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(11), 7133–7149. <https://doi.org/10.47467/alkharaj.v6i11.3579>
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.
- Hannah, S. T., Avolio, B. J., & Walumbwa, F. O. (2011). Relationships between Authentic Leadership, Moral Courage, and Ethical and Pro-Social Behaviors. *Business Ethics Quarterly*, 21(4), 555–578. <https://doi.org/10.5840/beq201121436>
- Khelil, I. (2023). The Effect of External Efficacy on the Moral Courage and Self-Efficacy of Internal Auditors. *International Journal of Professional Business Review*, 8(12), 1–24. <https://doi.org/10.26668/businessreview/2023.v8i12.4029>
- Khelil, I., Akrou, O., Hussainey, K., & Noubbigh, H. (2018). Breaking the Silence:

An Empirical Analysis of the Drivers of Internal Auditors' Moral Courage. *International Journal of Auditing*, 1–30.

Kuilman, L., Mulder, L. B., Jansen, G. J., Middel, B., & Roodbol, P. F. (2019). *Re-assessing the validity of the Moral Sensitivity Questionnaire (MSQ): Two new scales for moral deliberation and paternalism*. December 2019, 659–669. <https://doi.org/10.1111/jep.13353>

Lawalata, J., Zulkifli, Z., & Ridha, A. (2025). Independensi Auditor, Budaya Etika KAP, dan Skeptisisme Profesional: Analisis Model Mediasi Berbasis SEM. *RIGGS Journal of Artificial Intelligence and Digital Business*, 4(3), 6031–6041. <https://doi.org/10.31004/riggs.v4i3.2879>

Mirdah, A., Irianto, G., & Yuliati. (2015). Analisis Fenomena Expectation Gap Dan Tanggung Jawab Hukum Auditor (Studi Pada P” MH & N” di Jakarta). *Iqtishadia*, 8(2), 329–354.

Muslim, Febrianto, A., & Rahim, S. (2023). Audit Judgment: Analisis Persepsi Etis, Kompleksitas Tugas, dan Keyakinan Diri Auditor. *Akmen Jurnal Ilmiah*, 20(3), 307. <https://doi.org/10.37476/akmen.v20i3>

Oktrivia, C., Ginting, R., & Yunita, K. (2024). Moral Sensitivity dan Accountability: Berperankankah Mencegah Fraud Accounting? *Jurnal Akuntansi AKUNESA*, 12(2), 125–131. <https://doi.org/10.26740/akunesa.v12n2.p125-131>

Patni, D. A. A. S., & Diatmika, I. N. G. A. (2026). Pengaruh Skeptisisme Profesional dan Kompetensi Auditor terhadap Audit Judgment dengan Moral Reasoning sebagai Variabel Moderasi. *Jurnal Ekonomi, Manajemen*

Pariwisata Dan Perhotelan, 5(2), 110–126.

<https://doi.org/10.55606/jempper.v5i2.6427>

Pramiudi, U., Isa, Y. M., Sanusi, Z. M., Subowo, H., & Silaharoglu, G. (2025).

Auditors' Ethical Judgment in Fraud Investigation: The Roles of Emotional Intelligence, Moral Courage and Competency. *Asia-Pacific Management Accounting Journal*.

Putra, R. R. O. P., & Suryono, B. (2017). Faktor-Faktor yang Mempengaruhi Audit

Judgement di Kantor Akuntan Publik Kota Surabaya. *Jurnal Ilmu Dan Riset Akuntansi*, 6(6), 1–19.

Putri, D. R., & Trisnaningsih, S. (2022). Pengaruh Pengetahuan, Independensi dan

Sensitivitas Etika Auditor terhadap Kualitas Audit (Studi Kasus pada Kantor Akuntan Publik di Surabaya). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(1), 782–793.

Ramadhania, R., & Fauziah, S. (2025). Menciptakan Ruang Aman bagi Auditor

dalam Pengambilan Keputusan Etis. *RISTANSI: Riset Akuntansi*, 6(2), 331–351. <https://doi.org/10.32815/ristansi.v6i2.2845>

Rest, J. R. (1986). *Moral Development: Advances in Research and Theory*. Praeger.

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: A Skill-Building*

Approach (7th ed.). John Wiley & Sons.

Sekerka, L. E., & Bagozzi, R. P. (2009). Facing Ethical Challenges in the

Workplace: Conceptualizing and Measuring Professional Moral Courage.

Journal of Business Ethics, 89(4), 565–579.

<https://doi.org/https://doi.org/10.1007/s10551-008-0017-5>

- Svanberg, J., & Öhman, P. (2016). Does Ethical Culture in Audit Firms Support Auditor Objectivity? *Accounting in Europe*, 13(1), 65–79.
<https://doi.org/10.1080/17449480.2016.1164324>
- Syahbana, K., Ratnawati, V., & Wahyuni, N. (2024). Pengambilan Keputusan Etis Konsultan Pajak: Ethical Sensitivity, Ethical Judgment dan Self Efficacy. *Jurnal Akuntansi Keuangan Dan Bisnis*, 17(2), 162–170.
- Wicaksono, A. C., & Asmanah, S. (2025). Pengaruh Independensi, Skeptisme Profesional, dan Pengalaman Auditor terhadap Audit Judgment dengan Kode Etik sebagai Variabel Moderasi. *Jurnal Pendidikan Tambusai*, 9(2), 24335–24343.
- Widiantari, N. K. S., Rustiarini, N. W., & Dewi, N. P. S. (2022). Pengaruh Locus Of Control, Self Esteem, Skeptisme, Ethical Sensitivity, Dan Self Efficacy Terhadap Audit Judgment Pada Kantor Akuntan Publik Di Bali. *Jurnal Karma (Karya Riset Mahasiswa Akuntansi)*, 2(1), 2158–2168.



FEB UNDIP