

## DAFTAR PUSTAKA

- Anita, R., Nanda, S. T., Zenita, R., & Abdillah, M. R. (2018). Locus of Control, Penerimaan Auditor atas Dysfunctional Audit Behavior dan Intention to Quit. *Jurnal Dinamika Akuntansi Dan Bisnis*, 5(1), 43–54. <https://doi.org/10.24815/jdab.v5i1.8623>
- Anugerah, R., Anita, R., Nelly Sari, R., & Zenita, R. (2016). External Locus of Control and Reduced Audit Quality Behavior: The Mediating Effects of Auditor Performance and Organizational Commitment. *Journal of Economics, Business and Management*, 4(5), 353–357. <https://doi.org/10.18178/joebm.2016.4.5.416>
- Aqsah, D. (2019). *Pengaruh Locus of Control Terhadap Kualitas Audit (Studi Pada Kantor Akuntan Publik di Makassar)*. 8(5), 55.
- Atmadja, A. T., & Kurniawan Saputra, K. A. (2018). The influence of role conflict, complexity of assignment, role obscurity and locus of control on internal auditor performance. *Academy of Accounting and Financial Studies Journal*, 22(5).
- Audria, D., & Hanafi, R. (2016). Pengaruh Tekanan Manajemen , Locus of Control dan Audit Perilaku Disfungsional Terhadap Kinerja Auditor ( Studi Empiris Kantor Akuntan Publik di Kota Medan ). *International Journal of Economics*, 34–41.
- Bisnis.tempo.co. (2017). Ernst & Young Indonesia Didenda di AS. 201.
- BPK. (2011). *Undang-Undang Republik Indonesia Nomor 5 Tahun 2011 Tentang Akuntan Publik*. 24.
- Bryan, D. O., Universitas, E., Jeffrey, P., & Email, J. Q. (2005). Lokus Kontrol Dan Perilaku Audit Disfungsional. *Jurnal Riset Bisnis & Ekonomi*, 9–14.
- Budiaji, W. (2013). The Measurement Scale and The Number of Responses in Likert

**Nabila Rizka Fatiha, 2023**

**PENGARUH TIME BUDGET PRESSURE, INDEPENDENCE, LOCUS OF CONTROL TERHADAP DYSFUNCTIONAL AUDIT BEHAVIOR**

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Akuntansi

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]

- Scale. *Jurnal Ilmu Pertanian Dan Perikanan Desember*, 2(2), 127–133.  
<https://doi.org/10.31227/osf.io/k7bgy>
- CNBC. (2019). *Lagi-lagi KAP Kena Sanksi OJK, Kali Ini Partner EY*.
- DeAngelo, L. E. (1981). Auditor size and audit fees. *Journal of Accounting and Economics*, 3(3), 183–199.
- Dewayanti, D. A. M., Dewi, N. P. S., & Rustiarini, N. W. (2022). Pengaruh Kepemimpinan Autentik, Nilai Etika Perusahaan, Tekanan Anggaran Waktu Dan Kompleksitas Tugas Terhadap Perilaku Disfungsional Auditor Pada Kantor Akuntan Publik Di Provinsi Bali. *Jurnal Kharisma*, 4(1), 363–375.
- DeZoort, F. T., & Lord, A. T. (1997). A Review and Synthesis Of Pressure Effects Research in Accounting. *Journal of Accounting Literature*.
- Enofe et al. (2013). Auditors Independence and Audit Quality in Nigeria. *Continental Journal of Social Sciences*, 4(11), 37–48.
- Fatimah, A. (2012). Karakteristik Personal Auditor Sebagai Anteseden Perilaku Disfungsional Auditor dan Pengaruhnya Terhadap Kualitas Audit. *Jurnal Manajemen Dan Akuntansi*, 1(April), 452–457.
- Ghozali, I. (2018). *Aplikasi analisis multivariete SPSS 25*. Semarang: Universitas Diponegoro.
- Haeridistia, N., & Agustin. (2019). The Effect of Independence, Professional Ethics & Auditor Experience on Audit Quality. *International Journal of Scientific and Technology Research*, 8(2), 24–27.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2017). A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM). Thousand Oaks. Sage, 165.

- Hana Arsantini, M., & Wiratmaja, I. D. N. (2018). Pengaruh Time Budget Pressure, Locus of Control, Task Complexity, dan Turnover Intention pada Dysfunctional Audit Behavior. *E-Jurnal Akuntansi*, 25, 1826. <https://doi.org/10.24843/eja.2018.v25.i03.p08>
- Hapsari, A. N. S. (2016). Perilaku Tuna Fungsi Auditor: Pengujian atas Karakteristik Personal dan Penilai Kinerja Auditor. *Jurnal Ekonomi Dan Bisnis*, 19(3), 441. <https://doi.org/10.24914/jeb.v19i3.513>
- Hardani ... Andriani, H. (2020). *Metode penelitian kualitatif & kuantitatif* (H. Abadi (ed.); cet 1). Yogyakarta : Pustaka Ilmu.
- Hassink, H. F. D., Bollen, L. H., Meuwissen, R. H. G., & de Vries, M. J. (2009). Corporate fraud and the audit expectations gap: A study among business managers. *Journal of International Accounting, Auditing and Taxation*, 18(2), 85–100. <https://doi.org/10.1016/j.intaccaudtax.2009.05.003>
- Heider, F. (1958). *The Psychology of Interpersonal Relations*.
- Herliza, Y., & Setiawan, M. A. (2019). Pengaruh Locus Of Control, Turnover Intention, Komitmen Organisasi Dan Kecerdasan Emosional Spiritual Quotient (Esq) Terhadap Dysfunctional Audit Behavior. *Jurnal Eksplorasi Akuntansi*, 1(3), 1589–1603. <https://doi.org/10.24036/jea.v1i3.164>
- IAPI. (2012). *SA 220.pdf* (p. 15). [http://spap.iapi.or.id/1/files/SA 200/SA 200.pdf](http://spap.iapi.or.id/1/files/SA%200/SA%200.pdf)
- Ikatan Akuntan Indonesia. (2016). Kode Etik Akuntan Profesional. *Ikatan Akuntan Indonesia*, 1–54. [http://www.iaiglobal.or.id/v03/files/file\\_berita/KODE\\_ETIK\\_2016.pdf](http://www.iaiglobal.or.id/v03/files/file_berita/KODE_ETIK_2016.pdf)
- Jaya, S. M., & Sudarma, M. (2018). *Peran Mediasi Kinerja Auditor Dalam Penerimaan Disfungsional Auditor Perilaku : Perspektif Teori Atribusi Dan Teori Peran Machine*. 30, 673–685.

**Nabila Rizka Fatiha, 2023**

**PENGARUH TIME BUDGET PRESSURE, INDEPENDENCE, LOCUS OF CONTROL TERHADAP DYSFUNCTIONAL AUDIT BEHAVIOR**

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Akuntansi

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]

- Johari, R. J. ... Crescent, R. (2022). Analysis of factors affecting dysfunctional audit behavior in Malaysia. *International Journal of Ethics and Systems*, 38(4).
- Joseph, F.Hair, J., Sarstedt, M., Ringle, C. M., & Gudergan, S. P. (2014). Advanced Issues in Partial Least Squares Structural Equation Modeling. In *Nucl. Phys.* (Vol. 13, Issue 1).
- Kartikasari, N., Subroto, B., & Rahman, A. F. (2017). Perbedaan Tujuan Auditor Atas Tingkat Overconfidence Pertimbangan Auditor (Studi Eksperimental). *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 17(2), 234. <https://doi.org/10.24034/j25485024.y2013.v17.i2.2251>
- Kautsar, M. Al. (2016). Pengaruh Tekanan Kesepakatan Waktu Terhadap Perilaku Audit Disfungsional. *Jurnal Bisnis Kontemporer Asia Tenggara*, Vol. 10 No, hlm.88-94.
- Lefcourt, H. M. (1982). Locus of Control: Current Trends in Theory and Research. *Hillsdale : Lawrence Erlbaum, second edi.*
- Luthans, F. (2015). Psychological Capital and Beyond. *Oxford University Press.*
- Made Rismaadriani, N., Made Sunarsih, N., & Ayu Budhananda Munidewi, I. (2021). Pengaruh Time Budget Pressure, Locus Of Control, Kinerja Auditor dan Komitmen Organisasi terhadap Perilaku Difungsional Audit. *Jurnal Kharisma*, 3(1), 219–229.
- Mangiwa, C. ... Lobo, M. T. (2017). The Effect of Locus of Control, Time Budget Pressure, and Professional Commitment on Dysfunctional Audit Behaviour. *Journal of Education and Vocational Research*, 21(1), 1–9. <http://journal.um-surabaya.ac.id/index.php/JKM/article/view/2203>
- Margheim, L., Kelley, T., & Pattison, D. (2005). An empirical analysis of the effects of auditor time budget pressure and time deadline pressure. *Journal of Applied*

**Nabila Rizka Fatiha, 2023**

**PENGARUH TIME BUDGET PRESSURE, INDEPENDENCE, LOCUS OF CONTROL TERHADAP DYSFUNCTIONAL AUDIT BEHAVIOR**

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Akuntansi

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]

*Business Research*, 21(1), 23–35. <https://doi.org/10.19030/jabr.v21i1.1497>

Marwa, T., Wahyudi, T., & Kertarajasa, A. Y. (2019). The Effect of Competence, The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity On Audit Quality With Auditor Ethics As Moderating Variable. *Journal of Accounting Finance and Auditing Studies (JAFAS)*, 5(1), 80–99. <https://doi.org/10.32602/jafas.2019.4>

Moore, D. A., & Tenney, E. R. (2012). Time pressure, performance, and productivity. *Research on Managing Groups and Teams*, 15(April), 305–326. [https://doi.org/10.1108/S1534-0856\(2012\)0000015015](https://doi.org/10.1108/S1534-0856(2012)0000015015)

Musyaffi, A. M., Khairunnisa, H., & Respati, D. K. (2022). *Konsep dasar structural equation model-partial least square (sem-pls) menggunakan smartpls*. Pascal Books.

P. Robbins, S. ... Rosyid, A. (2008). *Organizational Behavior* (12th ed.). Jakarta : Penerbit Salemba Empat.

Rahayu, T., & Suryono, B. (2016). Pengaruh Independensi Auditor , Etika Auditor , Dan Pengalaman Auditor Terhadap Kualitas Audit. *Jurnal Ilmu Dan Riset Akuntansi*, 5(April), 1–16.

Rahmawati, P., & Halmawati, H. (2020). Pengaruh Locus Of Control dan Tekanan Anggaran Waktu terhadap Perilaku Disfungsional Auditor: Studi Empiris pada Kantor Akuntan Publik di Kota Padang. *Wahana Riset Akuntansi*, 8(1), 35. <https://doi.org/10.24036/wra.v8i1.109102>

Rohman, A. (2018). Pengaruh Kompleksitas Tugas , Terhadap Perilaku Disfungsional Auditor Dan Implikasinya Pada Kualitas Audit. *Jurnal Riset Akuntansi Tirtayasa*, 03(02), 241–256.

Rotter, J. B. (1966). *Generalize D Expectancie S for Interna L Versus*. 80(1).

**Nabila Rizka Fatiha, 2023**

**PENGARUH TIME BUDGET PRESSURE, INDEPENDENCE, LOCUS OF CONTROL TERHADAP DYSFUNCTIONAL AUDIT BEHAVIOR**

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Akuntansi

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]

<https://doi.org/10.1037/h0092976>

Sekaran, & Bougie. (2007). Research Methods for Business. In *Education + Training* (Vol. 49, Issue 4). <https://doi.org/10.1108/et.2007.49.4.336.2>

Setiyani, L., & Saud, I. M. (2018). Pengaruh Sifat Machiavellian, Karakter Personal, dan Kinerja Pegawai Terhadap Perilaku Disfungsional Auditor (Studi Empiris pada Perwakilan Inspektorat di Provinsi Banten). *Jurnal REKSA: Rekayasa Keuangan, Syariah, Dan Audit*, 5(2), 67–86.

Silaban, A. (2009). Perilaku Disfungsional Auditor Dalam Pelaksanaan Program Audit. *E-Jurnal Universitas Diponegoro*, 1–314.

Sitorus, S. M., Surya, R. L., Shauki, E. R., & Diyanti, V. (2017). *Perilaku , Deteksi Penipuan dan Peran Teknologi Informasi dalam Audit Proses*. 4, 102–115.

Sugiyono. (2019a). *Metode Penelitian Kuantitatif Kualitatif dan r&d* (ed. 1, cet). Bandung : Alfabeta.

Sugiyono. (2019b). *Metode Penelitian Pendidikan (Kuantitatif, Kulaitatif, dan R&D, dan Penelitian Pendidikan)*. Alfabeta, 1–908.

Warta Ekonomi. (2017). *Ketika Skandal Fraud Akuntansi Menerpa British Telecom dan PwC*.

Wulandari, Luh Komang, Y. (2022). Pengaruh Independensi Audit , Profesionalisme , Etika Kerja Terhadap Disfungsional Audit Pada Kantor. *Jurnal Kharisma*, 4(3), 227–235.

Yanti, E. F., Yulianti, Y., & Amilin, A. (2016). Pengaruh Audit Tenure Dan Lowballing Terhadap Pemberian Opini Audit. *Akuntabilitas*, 7(2), 132–144. <https://doi.org/10.15408/akt.v7i2.2676>

Yuen, D. C. Y., Law, P. K. F., Lu, C., & Guan, J. Q. (2013). Dysfunctional auditing

**Nabila Rizka Fatiha, 2023**

**PENGARUH TIME BUDGET PRESSURE, INDEPENDENCE, LOCUS OF CONTROL TERHADAP DYSFUNCTIONAL AUDIT BEHAVIOR**

UPN Veteran Jakarta, Fakultas Ekonomi dan Bisnis, Akuntansi

[[www.upnvj.ac.id](http://www.upnvj.ac.id) – [www.library.upnvj.ac.id](http://www.library.upnvj.ac.id) – [www.repository.upnvj.ac.id](http://www.repository.upnvj.ac.id)]

behaviour: Empirical evidence on auditors' behaviour in Macau. *International Journal of Accounting and Information Management*, 21(3), 209–226.  
<https://doi.org/10.1108/IJAIM-12-2012-0075>

Yulianti, Chandrarin, G., & Supanto, F. (2022). Effect of ethics and professionalism on audit quality: A moderating role of dysfunctional audit behavior. *Problems and Perspectives in Management*, 20(3), 529–539.  
[https://doi.org/10.21511/ppm.20\(3\).2022.42](https://doi.org/10.21511/ppm.20(3).2022.42)

Zam, D. R. P., & Rahayu, S. (2015). Pengaruh Tekanan Anggaran Waktu (Time Budget Pressure), Fee Audit Dan Independensi Auditor Terhadap Kualitas Audit (Studi Kasus Pada Kantor Akuntan Publik Di Wilayah Bandung). *E-Proceeding of Management*, 2(2), 1800–1807.