

DAFTAR PUSTAKA

- Aida, N. (2021). *Work Experience, Obedience Pressure and Task Complexity on Audit Judgment. Golden Ratio of Auditing Research*, 1(2), 61–69. <https://doi.org/10.52970/grar.v1i2.51>
- BPK RI. (2017). Peraturan Badan Pemeriksa Keuangan Republik Indonesia Nomor 1 Tahun 2017 Tentang Standar Pemeriksaan Keuangan Negara. In *BPK Regulation No.1 2017*.
- Chan, C. K. Y., Fong, E. T. Y., Luk, L. Y. Y., & Ho, R. (2017). *A Review of Literature on Challenges in The Development and Implementation of Generic Competencies in Higher Education Curriculum. International Journal of Educational Development*, 57(June), 1–10. <https://doi.org/10.1016/j.ijedudev.2017.08.010>
- Dunan, H., Rahmawati, D., & Redaputri, A. P. (2020). Pengaruh Budaya Organisasi dan Kompetensi terhadap Kinerja Karyawan pada PT Angkasa Pura I (Persero). *Jurnal Perilaku Dan Strategi Bisnis*, 8(2), 119. <https://doi.org/10.26486/jpsb.v8i2.1204>
- Dwiyanto, A., & Rufaedah, Y. (2020). Pengaruh Kompetensi, Independensi dan Profesionalisme Auditor Internal terhadap Kinerja Auditor Internal (Studi Kasus pada Inspektorat Pemerintah Kabupaten Bandung Barat). *Industrial Reasearch Workshop and National Seminar*, 1, 937–942.
- Eny, N., & Mappanyukki, R. (2020). *Moderating Role of Audit Fees on the Effect of Task Complexity and Independence towards Audit Judgment. Journal of Economics, Business, & Accountancy Ventura*, 23(2), 194–204. <https://doi.org/10.14414/jebav.v23i2.2326>
- Fachruddin, W., & Rangkuti, E. R. (2019). Pengaruh Independensi, Profesionalisme dan Komitmen Organisasi terhadap Kinerja Auditor pada Kantor Akuntan Publik Di Kota Medan. *Jurnal Akuntansi Bisnis & Publik*, 10(1), 72–86.
- Francis, J. R. (2006). *Are Auditors Compromised by Nonaudit Services? Assessing the Evidence. Contemporary Accounting Research*, 23(3), 747–760. <https://doi.org/10.1506/4VD9-AE3K-XV7L-XT07>
- Gasendi, K. E., Herawati, N. T., & Atmadja, D. A. T. (2017). Pengaruh Kompleksitas Tugas, Orientasi Tujuan dan *Self-Efficacy* terhadap Kinerja Auditor dalam Pembuatan Audit Judgment (Studi pada Kantor Akuntan Publik di Denpasar). *E-Journal S1 Ak Universitas Pendidikan Ganesha*, 8(2).
- Ghozali, I. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25 (Edisi 9). In *Badan Penerbit Universitas Diponegoro* (9th ed.).

- Hærem, T., Pentland, B. T., & Miller, K. D. (2015). *Task Complexity: Extending a Core Concept*. *Academy of Management Review*, 40(3), 446–460. <https://doi.org/10.5465/amr.2013.0350>
- Hariyanti, J. N., & Mustikawati, R. I. (2018). Pengaruh Independensi, Kompetensi, Komitmen Organisasi, Pengalaman dan Motivasi Kerja terhadap Kinerja Auditor pada Kantor Akuntan Publik di Daerah Istimewa Yogyakarta. *Jurnal Fakultas Ekonomi*, 1–21.
- Hartan, T., & Waluyo, I. (2016). Pengaruh Skeptisme Profesional, Independensi dan Kompetensi Terhadap Kemampuan Auditor Mendeteksi Kecurangan (Studi Empiris Pada Inspektorat Daerah Istimewa Yogyakarta). *Jurnal Profita*, 2(3), 1–20.
- Hewett, R., Shantz, A., Mundy, J., & Alfes, K. (2018). *Attribution Theories in Human Resource Management Research: a Review and Research Agenda*. *International Journal of Human Resource Management*, 29(1), 87–126. <https://doi.org/10.1080/09585192.2017.1380062>
- IFAC. (2004). *IFAC Code of Ethics Section 8, IAASB Main Agenda*.
- IIA. (2017a). *Global Perspective and Insights: Audit Internal dan Audit Eksternal*.
- IIA. (2017b). *Implementation Guides: International Professional Practices Framework*.
- IIA. (2017c). *International Standards for The Professional Practice of Internal Auditing*.
- Indhiana, T. L. (2014). Pengaruh Gender, Kompleksitas Tugas, Orientasi Tujuan dan *Self-Efficacy* terhadap Kinerja Auditor (Studi Empiris pada Kantor Akuntan Publik di Surakarta dan Yogyakarta). *Universitas Muhammadiyah Surakarta*.
- Istiariani, I. (2018). Pengaruh Independensi, Profesionalisme dan Kompetensi terhadap Kinerja Auditor BPKP (Studi Kasus Pada Auditor BPKP Jateng). *Jurnal Islamadina*, 19(1), 63–88.
- Levine, D. M., Stephan, D. F., & Szabat, K. A. (2014). *Statistics for Managers Using Microsoft Excel*. In J. Leale (Ed.), *Pearson* (Seventh Ed). Pearson.
- Lim, Y. M., Lee, T. H., Yap, C. S., & Ling, C. C. (2016). *Employability Skills, Personal Qualities, and Early Employment Problems of Entry-level Auditors: Perspectives from Employers, Lecturers, Auditors, and Students*. *Journal of Education for Business*, 91(4), 185–192. <https://doi.org/10.1080/08832323.2016.1153998>
- Liu, P., & Li, Z. (2012). *Task Complexity: A Review and Conceptualization Framework*. *International Journal of Industrial Ergonomics*, 42(6), 553–568. <https://doi.org/10.1016/j.ergon.2012.09.001>

- Martinko, M. J., & Mackey, J. D. (2019). *Attribution Theory: An Introduction to The Special Issue. Journal of Organizational Behavior*, 40(5), 523–527. <https://doi.org/10.1002/job.2397>
- McKnight, C. A., & Wright, W. F. (2011). *Characteristics of Relatively High-Performance Auditors. Auditing*, 30(1), 191–206. <https://doi.org/10.2308/aud.2011.30.1.191>
- Moruzzi, C. (2021). *Measuring Creativity: an Account of Natural and Artificial Creativity. European Journal for Philosophy of Science*, 11(1), 1–20. <https://doi.org/10.1007/s13194-020-00313-w>
- Pandoyo. (2016). *The Effect of Auditor Competence, Independence, Audit Experience, Organizational Culture and Leadership Against Auditor Professionalism and Its Implication on Audit Quality. International Journal of Advanced Research*, 4(5), 1632–1646. <https://doi.org/10.21474/IJAR01>
- Pasaribu, E. M., & Wijaya, S. Y. (2019). Implementasi Teori Atribusi untuk Menilai Perilaku Kecurangan Akuntansi. *Jurnal Ekonomi Dan Bisnis*, 4(1), 41. <https://doi.org/10.35590/jeb.v4i1.735>
- Payne, J. W. (1976). *Task Complexity and Contingent Processing in Decision Making: An Information Search and Protocol Analysis. Organizational Behavior and Human Performance*, 16(2), 366–387. [https://doi.org/10.1016/0030-5073\(76\)90022-2](https://doi.org/10.1016/0030-5073(76)90022-2)
- Pradana, G. A. K., Kusuma, I. G. E. A., & Rahmadani, D. A. (2019). Pengaruh Independensi, *Locus of Control*, Kompleksitas Tugas dan Orientasi Tujuan Terhadap Kinerja Auditor. *Jurnal Sains, Akuntansi Dan Manajemen*, 1(2656–5366), 489–504. <https://doi.org/https://doi.org/10.1234/jsam.v4i1.74>
- Priogandi, A. M., Menne, F., & Abubakar, H. (2021). *The Influence of Competency, Organizational Commitment and Independence on Auditor Performance in Inspectorate of West Sulawesi Province. Indonesian Journal of Business and Management*, 3(2), 98–105. <https://doi.org/10.35965/jbm.v3i2.648>
- Pudyantoro, A. R. (2012). *A to Z Bisnis Hulu Migas*. Petromindo.
- Romadon, A. S., & Fridatien, E. (2019). Analisis Pengaruh Kompetensi dan Independensi terhadap Kinerja Auditor dengan *Self Efficacy* sebagai Variabel Mediasi (Studi Empris Auditor pada Kantor Akuntan Publik di Semarang). *Solusi*, 17(4), 63–84. <https://doi.org/10.26623/slsi.v17i4.1773>
- Sanusi, Z. M., Iskandar, T. M., Monroe, G. S., & Saleh, N. M. (2018). *Effects of Goal Orientation, Self-Efficacy and Task Complexity on the Audit Judgement Performance of Malaysian Auditors. Accounting, Auditing and Accountability Journal*, 31(1), 75–95. <https://doi.org/10.1108/AAAJ-12-2015-2362>
- Satgas Pemeriksaan Bersama. (2019). Pedoman Teknik Pemeriksaan Bersama Rev.01 atas Pelaksanaan Kontrak Kerja Sama Berbentuk Kontrak Bagi Hasil

dengan Pengembalian Biaya Operasi di Bidang Usaha Hulu Minyak dan Gas Bumi (Revisi 01). Satgas PB.

Sekaran, U., & Bougie, R. (2016). *Research Methods for Business: a Skill-Building Approach*. In *Nucleic Acids Research*.

Shintya, A., Nuryatno, M., & Oktaviani, A. A. (2016). Pengaruh Kompetensi, Independensi dan Tekanan Anggaran Waktu terhadap Kualitas Audit. *Seminar Nasional Cendekiawan*. <https://doi.org/2540-7589>

Sholihah, P. (2018). Pengaruh Budaya Organisasi, Independensi, Kompetensi, Gaya Kepemimpinan dan Profesionalisme terhadap Kinerja Auditor (Studi Empiris pada Kantor Akuntan Publik di Surakarta dan Yogyakarta). *Universitas Muhammadiyah Surakarta*.

Srimindarti, C., & Hardiningsih, P. (2015). Pengaruh *Locus of Control* dan Keahlian Auditor terhadap Kinerja Auditor Dimoderasi Komitmen Organisasi. *Ekonomika Dan Bisnis*, 1(9), 163–175.

Sudaryati, D., Heriningsih, S., & Fitriyani, L. Y. (2020). *The Influence of Organizational Commitment to the Relationship of Leadership Style and Performance*. *Proceedings of the 4th International Conference on Sustainable Innovation 2020-Accounting and Management (ICoSIAMS 2020)*, 176(ICoSIAMS 2020), 428–432. <https://doi.org/10.2991/aer.k.210121.061>

Sugiyono, P. D. (2019). Metode Penelitian Pendidikan (Kuantitatif, Kualitatif, Kombinasi, R&D dan Penelitian Pendidikan). In *Alfabeta*.

Tandya, I. (2019). Faktor-Faktor Penyebab Keterlambatan Penyelesaian Studi Dua Mahasiswa Ditinjau dari Teori Atribusi. *Jurnal Psiko-Edukasi*, 17, 46–68.

Weiner, B. (2008). *Reflections on the History of Attribution Theory and Research: People, Personalities, Publications, Problems*. *Social Psychology*, 39(3), 151–156. <https://doi.org/10.1027/1864-9335.39.3.151>

Yadnya, I. P. P. (2017). Pengaruh Kompetensi dan Independensi pada Kinerja Auditor dengan Etika Auditor sebagai Variabel Moderasi. *E-Jurnal Akuntansi Universitas Udayana*, 19(2), 973–999.