DAFTAR PUSTAKA

Adhikara, M. A., & Widodo, A. M. (2023). Public Accountant Professional Skepticism Behavior in Improving Audit Quality: A Path Analysis. *JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen*, *20*(2), 264–282. https://doi.org/10.31106/jema.v20i2.20616

Albawwat, I., & Frijat, Y. Al. (2021). An Analysis of Auditors' Perceptions Towards Artificial Intelligence and its Contribution to Audit Quality. *Accounting*, *7*(4), 755–762. https://doi.org/10.5267/j.ac.2021.2.009

Anjelita, D., Tripermata, L., & Anggraini, L. D. (2025). The Effect of Auditor Experience, Independence, and Integrity on Audit Quality with Professional Ethics as Moderating Variable. *Golden Ratio of Auditing Research*, *5*(2), 32–46. https://doi.org/10.52970/grar.v5i2.1332

Ardillah, K., & Chandra, R. (2022). Auditor Independence, Auditor Ethics, Auditor Experience, and Due Professional Care on Audit Quality. *Accounting Profession Journal (APAJI)*, *4*(1), 49–60.

Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). Auditing and Assurance Services. In *Pearson Education* (16th ed.). Pearson Education.

Ayuningtyas, D. (2019). *Gara-gara Lapkeu, Deretan KAP Ini Malah Kena Sanksi OJK*. CNBC Indonesia. https://www.cnbcindonesia.com/market/20190809123549-17-90910/gara-gara-lapkeu-deretan-kap-ini-malah-kena-sanksi-ojk

Barney, J. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*, *17*(1), 99–120. https://doi.org/10.1177/014920639101700108

Bonner, S. E. (1990). Experience Auditing : The Effects Role in of Knowledge Task-Specific. *The Accounting Review*, *65*(1), 72–92.

Chaker, I. (2024). Man & Machine: Artificial Intelligence's Role in Shaping Auditor's Professional Scepticism. *Journal of Modern Accounting and*

Auditing, *20*(4), 171–181. https://doi.org/10.17265/1548-6583/2024.04.002

Chassignol, M., Khoroshavin, A., Klimova, A., & Bilyatdinova, A. (2018). Artificial Intelligence Trends in Education: a Narrative Overview. *Procedia Computer Science*, *136*, 16–24. https://doi.org/10.1016/j.procs.2018.08.233

Chen, B., & Pearl, J. (2015). *Exogeneity and Robustness*. 1–24. https://api.semanticscholar.org/CorpusID:17275533

Chin, W. W. (2014). *The Partial Least Squares Approach to Structural Equation Modelling*.

Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (2nd ed.). Lawrence Erlbaum Associates. https://utstat.toronto.edu/~brunner/oldclass/378f16/readings/CohenPower.pdf

Commerford, B. P., Dennis, S. A., Joe, J. R., & Ulla, J. W. (2022). Man Versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence. *Journal of Accounting Research*, *60*(1), 171–201. https://doi.org/10.1111/1475-679X.12407

Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, *13*(3), 319–340. https://doi.org/10.2307/249008

DeAngelo, L. E. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economis*, *3*(3), 183–199. https://doi.org/10.1016/0165-4101(81)90002-1

Dewi, M. L. (2025). The Effect of Independence , Objectivity and Experience on Audit Quality. *EAJ (Economic and Accounting Journal)*, *8*(2), 181–191. http://openjournal.unpam.ac.id/index.php/EAJ

Fadilla, A., Army, E., Rustam, Y. D. P., Indrijawati, A., & Pontoh, G. T. (2025). Peran Artificial Intelligence dalam Meningkatkan Kualitas Audit: Tinjauan Literatur Sistematis. *Jurnal Akuntansi Dan Governance*, *5*(2), 145–165.

https://doi.org/10.24853/jago.5.2.145-165

Hadisantoso, E., Nurdin, E., & Akib, M. (2022). The Effect of Competence and Independence on Professional Skepticism and Audit Quality. *Atestasi: Jurnal Ilmiah Akuntansi*, *5*(1), 183–196. https://doi.org/https://doi.org/10.33096/atestasi.v5i1.1075

Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (3rd ed.). Sage Publications.

Hajering, H., Suun, M., & Musliandi, M. (2019). Moderating Ethics Auditors Influence of Competence , Accountability on Audit Quality. *Jurnal Akuntansi*, *XXIII*(03), 468–481. https://doi.org/http:/ /dx.doi.org/ 10.24912/ ja.v23i3.614 468

Harahap, K., Huda, A., Jumiadi, A. W., & Zainal, A. (2024). Penerimaan Islamic Financial Technology (IFintech) dengan Pendekatan Pengembangan Technology Acceptance Model (TAM) Pada Pelaku UMKM. *Niagawan*, *13*(2), 193–205. https://doi.org/https://doi.org/10.24114/niaga.v13i2.53521

Harris, S. B. (2017). *Technology and the Audit of Today and Tomorrow*. Public Company Accounting Oversight Board (PCAOB). https://pcaobus.org/news-events/speeches/speech-detail/technology-and-the-audit-of-today-and-tomorrow_644

Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The Use of Partial Least Squares Path Modeling in International Marketing. *Advances in International Marketing*, *20*(2009), 277–319. https://doi.org/10.1108/S1474-7979(2009)0000020014

Herawati, T., & Selfia, S. S. (2019). Tinjauan Indikator Kualitas Audit. *Prosiding FRIMA (Festival Riset Ilmiah Manajemen Dan Akuntansi)*, *2*, 122–126. https://doi.org/10.55916/frima.v0i2.25

Hurtt, R. K. (2010). Development of a Scale to Measure Professional Skepticism. *Auditing: A Journal of Practice & Theory*, *29*(1), 149–171.

https://doi.org/10.2308/aud.2010.29.1.149

IAPI. (2021). Standar Audit (SA) 200 Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit. In *Standar Profesional Akuntan Publik*.

IAPI. (2025). *Direktori Kantor Akuntan Publik dan Akuntan Publik 2025*.

IEEE Position Statement: Artificial Intelligence (2019). https://globalpolicy.ieee.org/wp-content/uploads/2019/06/IEEE18029.pdf

Khasanah, M. R., Haryono, H., & Kurniawan, R. (2025). Pengaruh Independensi, Pengalaman Kerja Auditor, dan Integritas Terhadap Kualitas Audit Dengan Skeptisisme Profesional Sebagai Variabel Moderasi. *Journal of Innovation in Management, Accounting and Business*, *4*(2), 398–410. https://doi.org/10.56916/jimab.v4i2.1832

Khulsum, U., Suryanto, T., Ali, J., & Wardana, H. Y. (2025). Breaking Barriers in Audit Quality : The Dynamic Interactions of Competence, Time Budget Pressure, Complexity, and Motivation in Indonesia Landscape. *Social Sciences & Humanities Open*, *12*, 1–13. https://doi.org/10.1016/j.ssaho.2025.101905

Knechel, W. R., Krishnan, G. V, Pevzner, M., Shefchik, L. B., & Velury, U. K. (2013). Audit Quality: Insights from the Academic Literature. *Auditing: A Journal of Practice & Theory*, *32*(Supplement 1), 385–421. https://doi.org/10.2308/ajpt-50350

Kokina, J., Blanchette, S., Davenport, T. H., & Pachamanova, D. (2025). Challenges and Opportunities for Artificial Intelligence in Auditing: Evidence From the Field. *International Journal of Accounting Information Systems*, *56*, 1–22. https://doi.org/10.1016/j.accinf.2025.100734

Lannai, D., Hajering, H., & Ahmad, H. (2025). Audit Quality Model Moderated by Professional Skepticism: Determinants of Professional Ethics and Auditor Experience. *Theoretical and Practical Research in Economic Fields*, *XVI*(1(33)), 221–235. https://doi.org/https://doi.org/10.14505/tpref

Lee, T., & Stone, M. (1995). Competence and Independence: the Congenial Twins of Auditing? *Journal of Business Finance & Accounting*, *22*(8), 1169–1177. https://doi.org/10.1111/j.1468-5957.1995.tb00899.x

Lezhanina, V. (2025). Internal Audit Issues and Their Impact on the Quality of Financial Reporting. *The American Journal of Management and Economics Innovations*, *07*(05), 45–51. https://doi.org/10.37547/tajmei/Volume07Issue05-05

Lu, X., & White, H. (2014). Robustness Checks and Robustness Tests in Applied Economics. *Journal of Econometrics*, *178*(PART 1), 194–206. https://doi.org/10.1016/J.JECONOM.2013.08.016

Mohd Razali, F., Sulaiman, N., Abdul Manan, D. I., & Said, J. (2025). Sustainability of Audit Profession in Digital Technology Era: The Role of Competencies and Digital Technology Capabilities to Detect Fraud Risk. *SAGE Open*, *15*(1), 1–12. https://doi.org/10.1177/21582440241304974

Munoko, I., Brown-Liburd, H. L., & Vasarhelyi, M. (2020). The Ethical Implications of Using Artificial Intelligence in Auditing. *Journal of Business Ethics*, *167*(2), 209–234. https://doi.org/10.1007/s10551-019-04407-1

Muñoz-Izquierdo, N., Camacho-Miñano, M.-M., Sánchez-Martín, M.-P., & Pascual-Ezama, D. (2024). Is Auditor Financial Decision-Making Affected by Prior Audit Report Information? A Behavioral Approach. *Heliyon*, *10*(10), 1–14. https://doi.org/10.1016/j.heliyon.2024.e30971

Nelson, M. W. (2009). A Model and Literature Review of Professional Skepticism in Auditing. *Auditing: A Journal of Practice & Theory*, *28*(2), 1–34. https://doi.org/10.2308/aud.2009.28.2.1

Noordin, N. A., Hussainey, K., & Hayek, A. F. (2022). The Use of Artificial Intelligence and Audit Quality: An Analysis from the Perspectives of External Auditors in the UAE. *Journal of Risk and Financial Management*, *15*(8), 339. https://doi.org/10.3390/jrfm15080339

Nugraha, G. C. H. (2024). Perception of Artificial Intelligence Adoption on Audit Quality. *ABIS: Accounting and Business Information Systems*, *12*(1), 16–43. https://doi.org/10.22146/abis.v12i1.89329

OJK. (2023). *Siaran Pers: OJK Beri Sanksi untuk AP dan KAP Terkait Wanaartha Life di Tengah Penanganan Likuidasi*. OJK. https://ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/OJK-Beri-Sanksi-untuk-AP-dan-KAP-Terkait-Wanaartha-Life-di-Tengah-Penanganan-Likuidasi.aspx

Persellin, J. S., Schmidt, J. J., & Vandervelde, S. (2019). Auditor Perceptions of Audit Workloads, Audit Quality, and Job Satisfaction. *Forthcoming at Accounting Horizons*, *July 2019*, 1–46. https://doi.org/10.2139/ssrn.2534492

Prabandari, K. P., & Rasmini, N. K. (2024). Moderate of Professional Skepticism: Moral Reasoning, Independence, and Auditor Competence on Audit Quality. *Journal of Economics, Finance And Management Studies*, *07*(11), 6779–6785. https://doi.org/10.47191/jefms/v7-i11-20

Pratama, A., & Salim, S. (2025). Exploring Key Determinants of Internal Control Weaknesses and Non-Compliance Using Audit Findings in Indonesian Ministries. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, *11*(1), 123–137.

Puthukulam, G., Ravikumar, A., Sharma, R. V. K., & Meesaala, K. M. (2021). Auditors' Perception on the Impact of Artificial Intelligence on Professional Skepticism and Judgment in Oman. *Universal Journal of Accounting and Finance*, *9*(5), 1184–1190. https://doi.org/10.13189/ujaf.2021.090527

Putri, R. F. (2022). *Pelanggaran Etika Profesi Akuntan "Kasus Akuntan Raden Motor."* Kompasiana.Com. https://www.kompasiana.com/.refifebriyantiputri6693/62d43ddace96e524607dc108/pelanggaran-etika-profesi-akuntan-kasus-akuntan-raden-motor?page=2&page_images=1

Raphael, J. (2015). *How Artificial Intelligence Can Boost Audit Quality*. CFO

Magazine (CFO.Com). https://www.cfo.com/news/how-artificial-intelligence-can-boost-audit-quality/663798/

Robbins, S. P., & Judge, T. A. (2024). Organizational Behavior. In *Pearson Education* (19th ed.).

Roscoe. (1982). *Research Methods For Business*.

Russell, S. J., & Norvig, P. (2010). *Artificial Intelligence: A Modern Approach* (3rd ed.). Pearson Education.

Sari, H. G. I., & Wahyuda, D. A. (2025). Persepsi Auditor Indonesia: Artificial Intelligence dan Dampaknya yang Mengubah Kualitas Audit. *Owner: Riset & Jurnal Akuntansi*, *9*(2), 1430–1442. https://doi.org/10.33395/owner.v9i2.2689

Sari, Y. M., & Putri, R. (2024). Persepsi Auditor Eksternal atas Pengaruh Kemudahan dan Kegunaan Artificial Intelligence Terhadap Kualitas Audit. *Jurnal Akuntansi*, *11*(2), 256–270. https://doi.org/https://doi.org/10.30656/jak.v11i2.7661

Sekaran, U., & Bougie, R. (2016). Research Method for Business Textbook: A Skill Building Approach. In *John Wiley & Sons Ltd.* (5th ed.).

Septiana, R. F., & Jaeni, J. (2021). Pengaruh Kompetensi, Independensi dan Pengalaman Kerja Auditor terhadap Kualitas Audit dengan Etika Auditor Sebagai Variabel Moderasi (Studi Empiris Kantor Akuntan Publik di Semarang, Solo dan Yogyakarta). *Jurnal Ilmiah Universitas Batanghari Jambi*, *21*(2), 726–733. https://doi.org/10.33087/jiubj.v21i2.1494

Sofian, S., Reswara, R. D., & Salim, M. (2026). Auditor Experience & Skepticism As Moderators Influencing Audit Quality. *RISET : Jurnal Aplikasi Ekonomi Akuntansi Dan Bisnis*, *8*(1), 156–171.

Sugiyono, S. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Suraida, I. (2005). Pengaruh Etika, Kompetensi, Pengalaman Audit dan Risiko Audit terhadap Skeptisisme Profesional Auditor dan Ketepatan Pemberian

Opini Akuntan Publik (Ida Suraida). *Sosiohumaniora*, *7*(3), 186–202.

Suraidin, I., & Wahidahwati, W. (2025). Pengaruh Kompetensi Auditor Terhadap Kualitas Audit dengan Skeptisisme Professional sebagai Variabel Moderasi. *Jurnal Ilmu Dan Riset Akuntansi*, *14*(5), 1–16.

Surya, D., Pratiwi, E., Wijaya, G., Permadi, H., & Suryani, I. (2021). Audit Quality and Its Influence on Stakeholder Trust: A Qualitative Analysis. *Golden Ratio of Auditing Research*, *1*(1), 34–44. https://doi.org/10.52970/grar.v1i1.364

Tinyase, K. O., Ocansey, E. O. N. D., & Asamoah, F. O. (2025). The Moderating Role of Auditor Experience in The Relationship Between Audit Pressure and Audit Quality. *Archives of Business Research*, *13*(06), 90–108. https://doi.org/10.14738/abr.1306.18958

Tubbs, R. M. (1992). The Effect of Experience on the Auditor's Organization and Amount of Knowledge. *The Accounting Review*, *67*(4), 783–801.

Undang-Undang (UU) Nomor 5 Tahun 2011 Tentang Akuntan Publik, Pub. L. No. 5 (2011). https://peraturan.bpk.go.id/Download/28548/UU 5 Tahun 2011.pdf

Widyawati, T. I., & Dahlan, A. (2024). Pengaruh Profesionalisme dan Kompetensi Auditor Terhadap Kualitas Audit dengan Pengalaman Kerja Sebagai Variabel Moderasi. *JUARA: Jurnal Riet Akuntansi*, *14*(1), 20–39. https://doi.org/https://doi.org/10.36733/juara.v14i1.7683

Wooten, T. G. (2003). It is Impossible to Know The Number of Poor-Quality Audits that Simply go Undetected and Unpublicized. *The CPA Journal*, *1*(4), 48–51.

Yunas, B. A. B., & Triani, N. N. A. (2022). The Effect of Independence And Competence On Audit Quality With Professional Skepticism As A Moderating Variable. *Journal of Economic, Accounting and Management Science (JEAMS)*, *4*(1), 1–15. https://doi.org/10.55173/jeams.v4i1.17

Yunianti, N., Carolina, Y., & Winata, V. T. (2021). Independensi, Pengalaman Kerja Auditor, dan Kualitas Audit Dengan Skeptisisme Profesional Sebagai Variabel Moderasi. *Jurnal Akuntansi*, *13*(2), 300–315.

Zhang, C. (Abigail), Cho, S., & Vasarhelyi, M. (2022). Explainable Artificial Intelligence (XAI) in Auditing. *International Journal of Accounting Information Systems*, *46*(April), 100572. https://doi.org/10.1016/j.accinf.2022.100572