

DAFTAR PUSTAKA

- Agarwal, S. D., Pabo, E., Rozenblum, R., & Sherritt, K. M. (2020). Professional Dissonance and Burnout in Primary Care: A Qualitative Study. *JAMA Internal Medicine*, 180(3), 395–401. <https://doi.org/10.1001/jamainternmed.2019.6326>
- Agung, & Yuesti. (2019). Metode Penelitian Bisnis Kuantitatif Dan Kualitatif.
- Akter, S., Wamba, S. F., Gunasekaran, A., Dubey, R., & Childe, S. J. (2016). How to improve firm performance using big data analytics capability and business strategy alignment? *International Journal of Production Economics*, 182, 113–131. <https://doi.org/10.1016/j.ijpe.2016.08.018>
- Andini, S., & Pontoh, G. T. (2021). Pengaruh Kompetensi, Independensi, dan Tekanan Waktu Auditor Investigatif terhadap Pengungkapan Fraud (Vol. 14, Issue 2).
- Andriyani, & Umnati. (2021). Pendekatan HOT-Fit dalam Evaluasi Sistem Informasi Manajemen Penyelesaian Laporan (SIMPeL) pada Lembaga Ombudsman Republik Indonesia. *Faktor Exacta*, 13(4), 243. <https://doi.org/10.30998/faktorexacta.v13i4.7715>
- Anggreni, Ni Wayan; Rasmini, N. K. (2017). Pengaruh Pengalaman Auditor Dan Time Budget Pressure Pada Profesionalisme Dan Implikasinya Terhadap Kinerja Auditor. *E-Jurnal Akuntansi Universitas Udayana*, 18.1, 145–175.
- Aslam, S., Qayyum, A., Manzoor, A., Hina, H., Aslam, M. A., Ahmad, K., Akram, W., & Nawaz, N. (2022). Analyzing the Workload and its Effects on Teachers' Motivation in the City of Faisalabad, Pakistan. *Journal of South Asian Studies*, 10(3), 317–322. <https://doi.org/10.33687/jsas.010.03.4436>
- Budiatmaja, R., & Ramadhan, Y. (2022). The Influence of Internal Control, Company SOP and Auditor Professionalism on Fraud Prevention Measures. *Jurnal ASET (Akuntansi Riset)*, 14(1), 043–062. <https://doi.org/10.17509/jaset.v13i2.39313>
- Dari, P. W., Nor, W., & Rasidah, R. (2021). Determinan kemampuan pemeriksa dalam mendeteksi fraud. *Jurnal Akuntansi Aktual*, 8(2), 85–96. <https://doi.org/10.17977/um004v8i22021p085>
- Digdowisseiso, K., Subiyanto, B., & Priadi, J. (2022). Faktor-Faktor Yang Mempengaruhi Kemampuan Auditor Dalam Mendeteksi Kecurangan (Fraud) (Studi Empiris Pada Auditor BPK RI Di Jakarta Pusat). *Fair Value*, 4.

- Edward, Z. R. (2022). Penerapan Big Data Analytics Dan Eskalasi Kemampuan Auditor. <http://dx.doi.org/>
- Faisal, Y., & Sari, E. G. (2018). Pengaruh Tekanan Ketaatan, Kompleksitas Tugas Dan Keahlian Audit Terhadap Profesionalisme Auditor. *Al Masraf*, 3.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM).
- Handoko, B., Mulyawan, A., Tanuwijaya, J., & Tanciady, F. (2020). Big Data in Auditing for the Future of Data Driven Fraud Detection. *International Journal of Innovative Technology and Exploring Engineering*, 9(3), 2902–2907. <https://doi.org/10.35940/ijitee.B7568.019320>
- Holstrom, T. (2015). The Effect Of Time Pressure On Professional Skepticism Levels Exhibited By Student Auditors.
- Indriyani, S., & Hakim, L. (2021). Pengaruh Pengalaman Audit, Skeptisme Profesional Dan Time Pressure Terhadap Kemampuan Auditor Mendeteksi Fraud. *Jurnal Akuntansi Dan Governance*, 1(2), 113–120. <http://jurnal.umj.ac.id/index.php/jago>
- Laksono, M., Oktaroza, M., & Maemunah, M. (2018). Pengaruh Time Budget Pressure (Tekanan Anggaran Waktu) dan Beban Kerja (Workload) terhadap Skeptisme Profesional, Effect Of Time Budget Pressure and Workload On Professional Skepticism. Prosiding Akuntansi, 4.
- Liu, J., Jiao, X., Zeng, S., Li, H., Jin, P., Chi, J., Liu, X., Yu, Y., Ma, G., Zhao, Y., Li, M., Peng, Z., Huo, Y., & Gao, Q. L. (2022). Oncological big data platforms for promoting digital competencies and professionalism in Chinese medical students: A cross-sectional study. *BMJ Open*, 12(9). <https://doi.org/10.1136/bmjopen-2022-061015>
- López, D. M., & Peters, G. F. (2012). The effect of workload compression on audit quality. *Auditing*, 31(4), 139–165. <https://doi.org/10.2308/ajpt-10305>
- Luthans, F., & Ottemann, R. (1973). Motivation vs. learning approaches to organizational behavior. *Business Horizons*, 16(6), 55–62. [https://doi.org/10.1016/0007-6813\(73\)90079-7](https://doi.org/10.1016/0007-6813(73)90079-7)
- Mariyana, A. B., Simorangkir, P., & Putra, A. M. (2021). Pengaruh Pengalaman Auditor, Independensi Dan Beban Kerja Terhadap Kemampuan Auditor Dalam Mendeteksi Fraud.
- Maya, S. (2021). Faktor-Faktor Determinant Financial Statement Fraud Detection (Studi Pada Auditor Eksternal Di Wilayah Dki Jakarta).

- Mulyadi, R., & Nawawi, M. (2020). Pengaruh Audit Forensik, Audit Investigasi, Profesionalisme terhadap Pencegahan Kecurangan (Studi Empiris pada BPKP Provinsi Banten). *Jurnal Riset Akuntansi Terpadu*, 13(2), 272. <https://doi.org/10.35448/jrat.v13i2.9048>
- Munyon, T. P., Jenkins, M. T., Crook, T. R., Edwards, J., & Harvey, N. P. (2019). Consequential cognition: Exploring how attribution theory sheds new light on the firm-level consequences of product recalls. *Journal of Organizational Behavior*, 40(5), 587–602. <https://doi.org/10.1002/job.2350>
- Octavia, E., Saudi, M. H., & Sinaga, O. (2020). Independence, Professionalism And Auditor's Ability In Detecting Fraud - Palarch' s Journal Of Archa. *PalArch's Journal of Archaeology of Egypt / Egyptology*, 17(10), 1178–1190.
- Pasaribu, Herawati, Utomo, & Aji. (2022). Metodologi Penelitian Untuk Ekonomi Dan Bisnis. www.mediaedupustaka.co.id
- Prihantoro, A., & Kuntadi, C. (2022a). The Influence of Role Conflict, Time Burden and Competence on Professionalism and Ability of Internal Auditors to Detect Fraud at the Inspectorate General of the Ministry of Education and Culture in Indonesia. *Saudi Journal of Economics and Finance*, 6(3), 98–105. <https://doi.org/10.36348/sjef.2022.v06i03.002>
- Prihantoro, A., & Kuntadi, C. (2022b). The Influence of Role Conflict, Time Burden and Competence on Professionalism and Ability of Internal Auditors to Detect Fraud at the Inspectorate General of the Ministry of Education and Culture in Indonesia. *Saudi Journal of Economics and Finance*, 6(3), 98–105. <https://doi.org/10.36348/sjef.2022.v06i03.002>
- Putra, A., Darmawan, D., Djaelani, M., Issalillah, F., & Khayru, R. (2022). Pengaruh Tuntutan Pekerjaan, Modal Psikologis dan Kematangan Sosial terhadap Profesionalisme Karyawan. In *Jurnal Ekonomi*: Vol. XVIII (Issue 2).
- Putra, R. (2018). Pengaruh Beban Kerja Terhadap Kinerja Karyawan Universitas Nahdlatul Ulama Surabaya Dengan Job Stress Sebagai Variabel Intervening (Vol. 16, Issue 3).
- Rafnes, M., & Primasari, N. H. (2020). Pengaruh Skeptisisme Profesional, Pengalaman Auditor, Kompetensi Auditor Dan Beban Kerja Terhadap Pendekstian Kecurangan. *Akuntansi Dan Keuangan*, 9.
- Respatia, W. (2022). Factors in Detecting Fraud: Study of a Public Accounting Firm in Surabaya. *Journal Of Economics, Finance And Management Studies*, 5(9). <https://doi.org/10.47191/jefms/v5-i9-05>
- Salsabil, A. (2020). Pengaruh Pengalaman Auditor, Independensi, Pendidikan Berkelanjutan, Tekanan Waktu Kerja Terhadap Pendekstian Kecurangan

Oleh Auditor Eksternal Dengan Skeptisme Profesional Sebagai Variabel Moderasi. Prosiding Seminar Nasional Pakar, 1–7. <https://doi.org/10.25105/pakar.v0i0.6907>

Sari, Y. E., Fakultas, J. A., & Unp, E. (n.d.). Pengaruh Beban Kerja, Pengalaman, dan Skeptisme Profesional Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Empiris pada BPK RI Perwakilan Propinsi Sumatera Barat) Nayang Helmayunita.

Sari, Y., & Helmayunita, N. (2018). Pengaruh Beban Kerja, Pengalaman, dan Skeptisme Profesional Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (Studi Empiris pada BPK RI Perwakilan Propinsi Sumatera Barat) Nayang Helmayunita.

Sinosi, S., Moerdianto, R., Pontoh, G., & Mediaty. (2022). Implementasi Big Data Analytics Dalam Praktik Audit Pada Perusahaan: Literature Review. *Jurnal Ekonomi Dan Bisnis*, 11(1), 195–203.

Sulistyowati, L., & Supriyati. (2015). The effect of Experience, Competence, Independence, and Professionalism of Auditors on Fraud Detection. *The Indonesian Accounting Review*, 5(1), 95–110.

Syahputra, B., & Afnan, A. (2020). Pendektsian Fraud: Peran Big Data dan Audit Forensik. *Jurnal ASET (Akuntansi Riset)*, 12(2), 301–316. <https://doi.org/10.17509/jaset.v12i2.28939>

Syahrum, & Salim. (2012). Metodologi Penelitian Kuantitatif.

Tang, J., & Karim, K. E. (2019a). Financial fraud detection and big data analytics – implications on auditors' use of fraud brainstorming session. *Managerial Auditing Journal*, 34(3), 324–337. <https://doi.org/10.1108/MAJ-01-2018-1767>

Tang, J., & Karim, K. E. (2019b). Financial fraud detection and big data analytics – implications on auditors' use of fraud brainstorming session. *Managerial Auditing Journal*, 34(3), 324–337. <https://doi.org/10.1108/MAJ-01-2018-1767>

Umar, M., Sitorus, S., Surya, R., Shauki, E., & Diyanti, V. (2017). Pressure, dysfunctional behavior, fraud detection and role of information technology in the audit process. *Australasian Accounting, Business and Finance Journal*, 11(4), 102–115. <https://doi.org/10.14453/aabfj.v11i4.8>

Wamba, S. F., Gunasekaran, A., Akter, S., Ren, S. J. fan, Dubey, R., & Childe, S. J. (2017). Big data analytics and firm performance: Effects of dynamic capabilities. *Journal of Business Research*, 70, 356–365. <https://doi.org/10.1016/j.jbusres.2016.08.009>

- Wang, Y., Kung, L. A., & Byrd, T. A. (2018). Big data analytics: Understanding its capabilities and potential benefits for healthcare organizations. *Technological Forecasting and Social Change*, 126, 3–13. <https://doi.org/10.1016/j.techfore.2015.12.019>
- Wiyandika, S., & Ardini, L. (2017). Keahlian Auditor Internal Dalam Mendeteksi Fraud Pada PT Inti Dragon Suryatama.
- Wulandari, A., & Suputra, I. (2018). Pengaruh Profesionalisme Auditor, Komitmen Organisasi Dan Etika Profesi Pada Kinerja Auditor Kantor Akuntan Publik Provinsi Bali. *E-Jurnal Akuntansi*, 22.1, 273. <https://doi.org/10.24843/eja.2018.v22.i01.p11>
- Yuara, S., Ibrahim, R., & Diantimala, Y. (2018). Pengaruh Sikap Skeptisme Profesional Auditor, Kompetensi Bukti Audit Dan Tekanan Waktu Terhadap Pendekstian Kecurangan Pada Inspektorat Kabupaten Bener Meriah. *Jurnal Perspektif Ekonomi Darussalam*, 4(1), 69–81. <https://doi.org/10.24815/jped.v4i1.10924>
- Yusuf. (2014). Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan.
- Zaleha, P., & Novita. (2020). Dampak Teknologi Informasi, Etika Profesi Terhadap Kinerja Auditor. In *Jurnal Akuntansi dan Auditing* (Vol. 17, Issue Tahun).