



Article

The Impact of Internal Activities By The Specialized Auditing on The Determination Expert

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Abstract: Auditor judgment plays a pivotal role in financial audits, as it influences the accuracy, reliability, and integrity of financial reporting. The effectiveness of auditing depends on both environmental and individual auditor factors, which shape the decision-making process. Specific Background: In Iraq, the audit profession faces challenges related to auditor expertise, time pressure, and internal auditing quality, all of which impact audit outcomes. Despite the increasing focus on audit quality, the specific factors influencing auditors' judgments remain underexplored. While previous research has analyzed auditor decision-making, there is limited empirical evidence regarding the combined influence of internal audit quality, auditor-client communication, auditor experience, and time pressure on audit judgments. This study investigates the extent to which these four factors shape auditor judgment in public accounting firms in Iraq. The findings reveal that internal auditor quality, auditor experience, and auditor attitudes under time pressure significantly impact audit judgments, whereas auditor-client communication does not exhibit a statistically significant effect. Unlike previous studies that examined these variables independently, this research integrates multiple auditor-related factors to provide a comprehensive understanding of audit judgment formation. The study underscores the importance of enhancing auditor expertise, maintaining high internal audit standards, and addressing time constraints to improve audit accuracy. These insights contribute to auditing practices by offering recommendations to regulators and professionals for strengthening audit quality.

Citation: Al-Malki, M. M. H., Al-Lami, F. A. J. The Impact of Internal Activities By The Specialized Auditing on The Determination Expert. American Journal of Social and Humanitarian Research 2025, 6(4), 693-703.

Received: 20th Mar 2025

Revised: 25th Mar 2025

Accepted: 30th Mar 2025

Published: 6th Apr 2025



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Keywords: Auditor Judgment, Internal Audit Quality, Auditor Experience, Time Pressure, Audit Decision-Making, Audit Quality

1. Introduction

Auditor judgment varies with different auditors and their job description, and each auditor provides a distinctive judgment to a different client. Internal auditing is a key function to ensure that the workflow of an organization is tracked. The auditor's environment and the auditor's personal factor are often suspected to influence the auditor's judgment. Internal auditor quality and auditor-client communication are environment factors that are hypothesized to influence the auditor's judgment. In addition to the effects of environment factors that relate to general business conditions and working conditions during the audit process, the difference in auditor judgment between auditors is related to the individual auditor's factor or condition, such as experience and attitude under time pressure. Brody et al. selected factors affecting auditor judgment including the environment or situation of the individual auditor, such as recent experience,

management's way of dealing with conflict, different interpretation of different internal communications or external auditor's obstacles[1].

Miller suggested that time pressure is one of the variables that affect the auditor's judgment. Some studies indicate that time pressure may be positively related to performance. However, this enhancement is continuously reduced if time pressure increases and this varies from auditor to auditor. Some auditors tend to work regularly without time pressure while for others, time pressure is an incentive to get the job done. At a certain level, it threatens performance. Increased time pressure can lead to filtering of available information, where some information will be used and some will be rejected.

The auditor will need information while auditing the client's financial statements; based on the information provided, the auditor makes a judgment about the audit and a conceptual decision about the audit report.

This report will generally reflect the auditor's professional expertise and will be more or less subject to the influence of the work environment. In any case, the internal auditor must demonstrate the professional ethics stipulated by the International Standards on Internal Auditing (ISIA)[2].

Literature Review

Theoretical Framework And Hypothesis

There is a lot of literature and research that discusses auditor judgment and explains the various factors that affect auditor judgment. Some of them are technical and non-technical. The research of Jamila et al. reveals that the auditor is influenced by many factors in completing the task of auditor judgment, both technical and non-technical. It is assumed that the factor of the auditor's environment and the individual factor of the auditor himself can affect the auditor's judgment. According to research by Brody et al., which states that an auditor's judgment is influenced by both environmental and personal circumstances of the auditor. Both are environmental aspects that could potentially influence the auditor's judgment, in addition to the factor that encompasses influences from being environmental, which may be the result of organizational and professional factors. Schaefer, the difference and variation in auditor judgment from one auditor to another is related to the auditor's individual factor or condition such as the auditor's experience and attitude while in a special situation such as fatigue or anger or if the task is complex which makes the judgment inaccurate at times. Luippold and Kida. All of the above are factors that affect auditor judgment and vary from person to person[3].

Auditor Judgment

Jamila et al. proposed that judgment is a continuous process of obtaining information (including feedback from the previous action as a process of accumulation of experience), choosing to act or not, making choices according to the specificity and circumstances of each judgment, and receiving more information. The process of making judgments depends on the availability of information as the process unfolds (clarification, disclosure). When making the nature of the auditor's consideration of materiality, time and scope of the audit procedure, performing the audit, assessing the effect of material misstatement on measurement and account classification, and evaluating the accuracy/conformity of the relevant presentation and disclosure. In deciding on each of these tasks, the auditor relies on his/her professional judgment in gaining unquestionable certainty while detecting material misstatement or material misstatement. In order to digitize digital processes, auditors need multiple audits (e.g., strategic pluralism or advanced innovation audit), which requires a dynamic interaction of factors on an ongoing basis, and it is the continuity of work and the accumulation of experience of the qualified adjudicator that enables the issuance of correct audit decisions[4].

Auditor Environment Factor

Recent decades have witnessed a remarkable evolution in the role of internal audit within organizations, playing a pivotal role in enhancing the efficiency of audit processes.

This evolution is mainly due to the growing size and complexity of organizations. The role of the internal auditor is no longer limited to traditional responsibilities such as auditing the reliability of financial statements and safeguarding assets, but rather to add value to the organization by improving operational efficiency, ensuring compliance with policies and procedures, and supporting risk management and governance processes through systematic and continuous assessment methodologies[5].

On the other hand, the external auditor must assess the competence and objectivity of the internal auditor before relying on the results of their work during the audit of the financial statements, as stipulated in International Standards on Auditing. In this context, the study of Brody et al. identified three criteria to measure the external auditor's confidence in the internal auditor's work:

1. Depth of knowledge of the operational environment and the organization's systems.
2. Quality of management supervision of the internal audit team.
3. The extent to which the auditor's professional qualifications are compatible with the nature of the assigned tasks.

As for the objectivity of the internal auditor, this aspect is related to the reporting structure within the organization. The literature suggests that auditor independence is enhanced when the auditor reports directly to senior management or audit committee, which reduces the likelihood of external influences on the integrity of reports.

H1a - The quality of an internal auditor's performance under time pressure affects the accuracy of their evaluative judgments.

The issue of communication has received widespread attention in the social and psychological science literature, and the management literature has focused on analyzing it [6]. In the context of accounting, especially in the branch of behavioral accounting that studies the interaction between accounting practices and human behavior, communication is considered an intrinsic and inseparable element of human processes. Communication is hypothesized to be one of the environmental factors influencing the auditor's decisions, along with the level of trust between the external and internal auditor[7].

In this regard, highlighted that communication skills include reading, writing, listening, and oral expression, emphasizing their importance despite the prevalence of obstacles that hinder their effectiveness, especially personal obstacles that may appear during the interaction between the auditor and the client during the evidence gathering phase. Other studies such as have also indicated that communication skills and interpersonal competence are central to the success of professional accountants, both as independent accountants and as academic educators. In a related vein, Arthur Andersen emphasized the need for public accountants to have efficient information reception skills and to demonstrate the ability to communicate through formal and informal channels, both written and verbal[8].

Communication is a cornerstone of the audit process, as audit procedures rely heavily on interaction with clients, requiring auditors to be aware of and address communication barriers to ensure the effectiveness of the process. Previous studies have analyzed the severity and frequency of 29 communication barriers, as data from client interactions are used as the basis for formulating evaluative judgments that support the planning and execution of audits and influence the drafting of final audit reports. Thus, communication acts as a conduit for transferring information from the client to the auditor, which may or may not be relevant to the audit. A study showed that experienced auditors possess cognitive structures that enable them to categorize information and exclude the irrelevant, demonstrating their focus on extracting data that is directly relevant to the audit process[9].

Based on the above, the following hypothesis is formulated:

H1b: Effective communication between auditor and client under time pressure enhances the quality of the auditor's evaluative judgments.

Auditor Individual Factor

Many researchers use the number of years working in the accounting firm or the level of hierarchy (e.g. moving from employee to partner) as a criterion for measuring auditor experience. Regarding auditor experience in the Indonesian Board of Accountants and the General Directive on Auditing, paragraph 03 states that junior assistants, who start their auditing career, should gain experience through adequate supervision and review of their work by experienced supervisors. This approach suggests that the supervisor possesses more knowledge than the junior associate. Thus, it is understood that the higher an auditor's level in the hierarchy within an accounting firm, the greater his or her experience[10].

Previous research has examined the impact of experience on auditors' decisions, with mixed results. Hamilton and Wright noted that experience plays a vital role in complex judgments, while it is less important in routine decisions. Expertise has been identified as a common variable in many studies. Herliancia and Elias stated that specific time intervals in performance are a measure of expertise, assuming that tasks are performed repeatedly.

Studies in the field of auditing have examined the characteristics of the knowledge base and information retrieval process between experienced and novice practitioners, with mixed results. The auditor's experience accelerates the collection of audit evidence, as experienced auditors can perform their tasks faster and in greater quantities than their novice counterparts[11].

Auditors' assessments of internal control weaknesses differ between experts and novices. Frederick and Libby studied the likelihood of assessing errors related to internal control weaknesses, noting that this assessment depends on basic knowledge of the control-error relationship.

This study investigates the delusion phenomenon in auditing, particularly analyzing judgments made by senior auditors with around three years of experience. Research highlights that auditors at this career stage possess a developed knowledge base, enabling them to retain adequate memory capacity, which shapes their decision-making in specialized audit tasks. Herliansyah and Ilyas further observed that experience diminishes the influence of nonessential information on auditors. Seasoned professionals, such as managers and partners, demonstrate greater resilience to irrelevant data when assessing going concern judgments, attributed to their deep expertise accumulated through professional practice. Similarly, Zulaikha concluded that experience directly impacts auditors' judgments as a key factor (main effect). Nonetheless, Shelton noted that auditors still face persistent issues related to time constraints in their roles[12].

The studies mentioned above suggest that experienced auditors possess a robust knowledge structure that significantly influences their judgment. Based on this literary overview, the following hypothesis is proposed:

H_{2a}: Auditor judgment is affected by the auditors' experience in time stress.

The evaluation of auditing is closely related to the time estimation required to complete the audit, from the initial background survey to the arrangement of the audit report, which serves as a basis for determining the auditing fee. In accordance with fieldwork standards, it is essential to schedule the job effectively. If assistance is employed, it must be properly supervised to ensure that the time budget can be utilized as a basis for estimating audit costs, allocating personnel to tasks, and evaluating the performance of the auditing staff [13]

When creating a time budget, auditors generally perform an initial assessment of the client's operations and the efficiency of internal controls. This evaluation helps pinpoint areas requiring greater focus during the audit process, which then informs the finalization of the time budget and the audit fee proposal. This procedure is categorized as a direct

function of time budgeting. On the other hand, time budgets also fulfill an indirect role by offering documented evidence that fieldwork standards have been met, as noted by Waggoner and Cashell.

This revision streamlines phrasing, varies sentence patterns, and retains essential terminology while enhancing readability.

While time budgets offer both direct and indirect advantages, they can also exert pressure on auditors. Such pressure may shape auditors' behavior in multiple facets of their work, potentially triggering counterproductive actions[14].

Central to managing system effectiveness are clearly defined, measurable targets. These targets are operationalized by tracking achievement levels, enabling their use in performance evaluations and the formulation of corrective actions when necessary. Psychological research underscores that specific, quantifiable targets improve outcomes compared to vague or absent goals. Targets act as motivators, driving individuals toward success. For auditors, time budgets function as critical benchmarks they are expected to complete audit reports within the allocated timeframe. Confidence in meeting these time budgets is closely tied to auditors' professional success.

Research suggests that implementing highly complex and specific targets or budgets can enhance performance outcomes more effectively than conventional or simplified budgeting approaches. However, these studies also reveal that overly stringent budgets—those set far beyond realistic achievement tend to diminish the motivational effect of the budget. When targets are perceived as unattainable, budget implementers may disengage, leading to reduced effort and ultimately poorer performance[15].

When auditors face time pressure, they often employ a filtering mechanism. This arises because auditors cannot feasibly process all information gathered during fieldwork within limited timeframes. Consequently, they must streamline their judgment to formulate audit opinions for inclusion in reports. Research by Miller confirms that time pressure triggers this filtration process, irrespective of whether evidence is favorable or unfavorable. Similarly, Choo's study corroborates the presence of filtering mechanisms under time-constrained conditions[16].

Attitude functions such as filtering information play a critical role in shaping behavior during high-pressure scenarios. Attitudes and behaviors are closely linked, with attitudes serving as reflections of behavior when time is limited. Specifically, the filtering mechanism compels individuals to prioritize the most salient attributes while integrating additional factors into their judgments. Attitudes toward evidence manifest in forms such as evidence neutrality, and biases toward positive or negative evidence[17].

H_{2b}: auditors' attitude in time pressure condition affects the auditors' judgment.

2. Materials and Methods

In alignment with its objectives, this study is classified as comparative causal research. It employs a survey methodology and a quantitative analytical approach, utilizing questionnaires to gather primary data. These questionnaires were distributed to a sample of respondents selected from the target population.

Empirical Model

Data testing takes place using several linear regressions with the following model:

$$Y_i = a_0 + a_1 X_1 + a_2 X_2 + a_3 X_3 + a_4 X_4 + e \quad (1)$$

Where:

X₁ : internal auditor quality

X₂ : client-auditor communication

X₃ : auditor experiences

X₄ : auditor attitude on time pressure condition

Y : judgment auditor

Operational Definition and Variable Measurement

X₁

Internal audit quality is deemed to be the foundation upon which external auditors rely to affirm their work with respect to the internal auditor. This variable is measured through the observation of the competence and objectivity of internal auditors.

X₂

X₂ involves the efficiency of communication between the auditor and client throughout the audit process in gathering evidence. There are no restrictions on whom a client may communicate with the auditor. A client can also refer to (1) the personnel or executives involved in the operational framework and protocols implemented by the client's organization, and (2) both the staff and management who are questioned by the auditor regarding matters relevant to the audit currently in progress.

X₃

Experience of the auditor lies in the time of his/her operation as an external auditor, which has allowed the auditor to gain knowledge and skills pertaining to that given function during the course of his/her career, along with the various tasks that need to be performed repeatedly.

X₄

The mindset of auditors when faced with time constraints refers to the disposition of auditors who perform audits with time pressure serving as the foundation for their actions and decisions.

Y

Auditor Judgment implies any standard/policy/judgment decided by an auditor in the processing of audit that leads to the detection of any fraud or otherwise in the financial statements. The term "judgment" refers to forming a conception, or account of a subject, phenomenon, circumstance[18].

3. Results and Discussion

Research data

The researchers collected data using the purposive sampling technique. The population for the study was constituted by external auditors working in Baghdad. The intent and design of the study were for external auditors who make judgments on his/her work who have worked for three years as internal auditors. The data collected were primary data. The method of data collection was by means of questionnaires, which were delivered personally to the respondents in all public accounting firms in Baghdad. These questionnaires consisted of questions meant to obtain information regarding all the research variables listed above, with the scale measuring each of the research variables providing the appropriate answer. The Likert scale made use of a 4-point scale based on previous studies for all the questions, see Table 1.

Table 1. Data Collecting Distribution.

Description	Total	Prosentase
Total Qetionnaires sent	116	100%
# returned	110	94.82%
# not eligible	26	22..41%
# Final Sample	84	72.41%

Source: Research data

Quantitative Evaluation

The data underwent rigorous scrutiny to ensure its authenticity and dependability, thereby confirming its credibility. The validation process for the measurement tool employed the Spearman's rho rank correlation method. Based on the test outcomes, it can be inferred that the correlation between each item and the overall scores for all variables under investigation was statistically significant at the 0.05 level, indicating that all the research data utilized were credible. For the purposes of Cronbach's alpha testing of reliability, a variable can be said to be reliable by the criterion of very high (very reliable) when the test result obtains a Cronbach alpha of 0.8-1.0, with the values of 0.6-0.79 signifying high (reliable). Then data, too, are stated to have passed the classic assumption tests for normality, heteroscedasticity, autocorrelation, or multicollinearity (see appendix)[19].

Model Validation (F-Test)

The purpose of the F-test is to determine if the independent variables collectively influence the dependent variables. The p-value obtained from the F-test result is 0.000, which is less than the alpha value (0.05), leading to the rejection of the null hypothesis (Ho)[20].

Statistical Interpretation and Examination

This examination aims to establish whether the independent factors exert an influence on the dependent factor. The ensuing results will present a synopsis of the t-test outcomes, which are as follows (Table 2):

Table 2. Results of test testing.

Variable	p-value	Decision
constant	0.007	
X1	0.000*	H1a is supported
X2	0.246	H1b is not supported
X3	0.020**	H2a is supported
X4	0.000*	H2b is supported
*Significant in 1%		
**Significant in 5%		

Source: Research data

As evidenced by Table 2, the analysis reveals that three autonomous factors, namely, the intrinsic quality of auditors (X1), their professional tenure (X3), and their disposition towards time constraints (X4)—exert a substantial influence on the resultant variable, which is the auditor's discernment[21].

Figure 1 presents a normal probability plot used to assess the normality of the data distribution. The points closely follow the red diagonal line, indicating that the residuals are approximately normally distributed. This supports the validity of subsequent parametric statistical analyses conducted in the study.

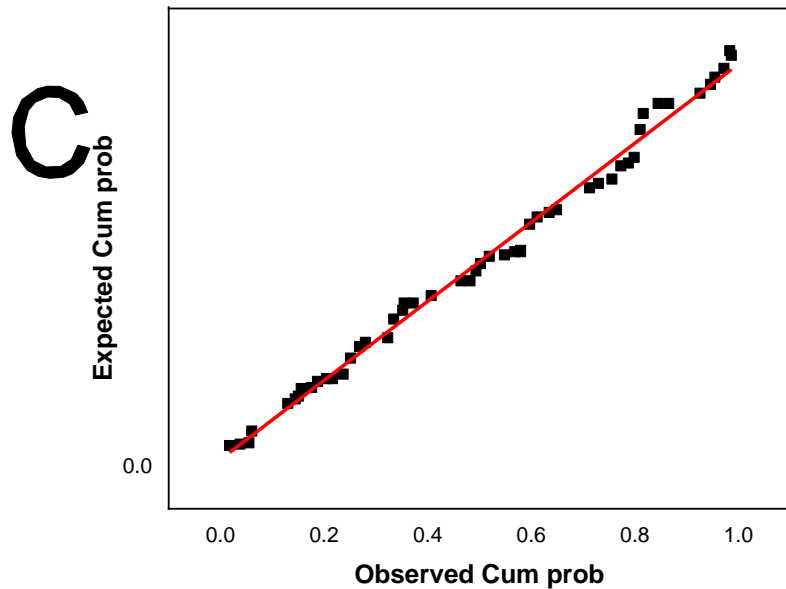
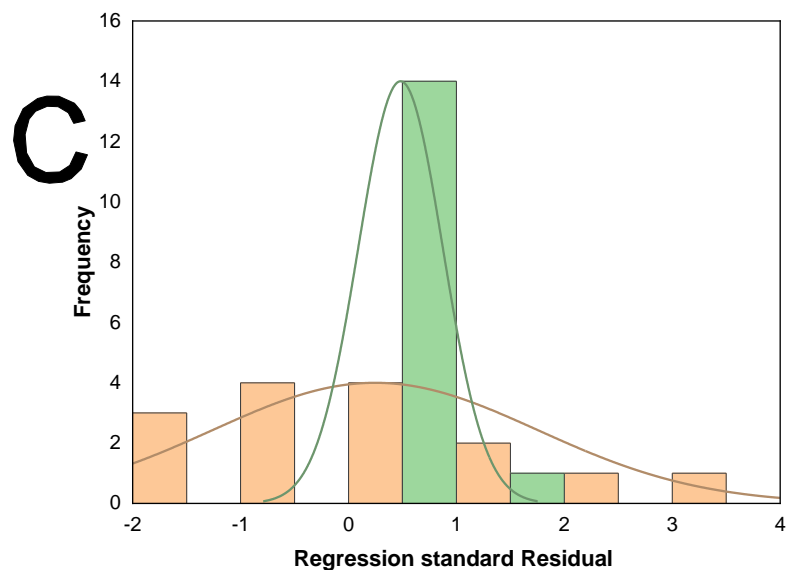


Figure 1. Grafic and Histrogram of NormalityDistribution Test.

Figure 2 illustrates the histogram and normal curve of regression standardized residuals for 15 public accountant firms in Iraq. The distribution appears approximately normal, with a mean of 0.48219 and standard deviation of 0.3912. The residuals range from 0.084 to 1.383, supporting the assumptions of linear regression analysis.



Mean SD	Maximum	Minimum	Size
0.48219	0.3912	1.383	0.084
			15

Figure 2. Public Accountant Firms in iraq.

Based on this work, if the internal auditor is competent and objective , then an auditor may be able to convince himself or herself to evaluate the risk associated with internal control weaknesses. If findings of the previous year had been tracked, then for audit next year, the auditor's judgment made would be the auditor would probably decrease control as well as audit risk compared to the previous year. (the auditor is auditing the same client for two years respectively). Finding result in this research was supported by Brody, Golen & Reckers , where they stated that auditor notices the quality

of auditor internal while applying analytical procedure as part of audit planning process. Brody, Golen & Recker: Auditors are inclined to expand audit procedures when encountering a deficient control environment and reduce them when the internal control system is robust and reliable[22].

In contrast to the variable effects, it appears to have had no significance with respect to auditors' judgment. The auditor communicates with its client merely to affirm an issue; this does not lead to a judgment concerning the attitude, timing, or scope of the audit. The auditor would check the existence assertion and completeness of the client's supply of goods stored in conjunction with the procedural nature of their judgment. The physical observation occurs simultaneously with the client doing the client's supply physical extrapolation in storage. In that judgment of audit planning, the supply physical observation range is supply sample (not full stock), so the auditor does not observe physically all the client's good supply, only a sample of the whole supply. The result goes against those obtained by Brody, et al., whereby client-auditor communication would affect auditor judgment; in this case, Brody, et al. concluded that the audit implementation gets influenced by the communication process between clients and auditors (in this case represented by auditor internal). Communication barriers in place obstruct communication processes. An auditor who measures that the communication barrier is high will, therefore, use his professional judgment to increase audit hours[23].

The final evidence re-affirms the fact that auditor experience is influencing auditor judgment. Empirical evidence indicates that auditors base their judgments on the current year's financial statements of clients by previous year experience. Such judgments mainly concern risk estimation perception and procedures establishing assertions of existence, assessment and presentation of receivables for general audit purposes[24].

This study is evidenced with similar findings from the research by Zulaikha. Auditor experience directly affects judgment. In research results, Zulaikha indicated that experience on auditing has shown to guide judgment (which in this case is supply assessment judgment). This is further supported by written article which says that every time an auditor meets an error and irregularities during an audit process, he would save to remember for some day to be used by him as his knowledge. An auditor facing a certain irregularity understands that someday a unique knowledge base will aid in judgment making. Auditors may also retrace memories to have more accurate assertions in judgment creation[25].

It follows from the result of the fourth independent variable that auditors' attitudes in time-pressure situations were affecting the dependent variable, auditor judgment. One explanation could be that in the time-pressure condition, the auditors relied on their attitudes as a behavioral basis with which to make specific judgments in the concern of the audit being performed. Hence, in the time-pressure condition, the auditors need to have a positive attitude so that such an attitude becomes a basis for the auditor to maintain positive thinking in judgments in performing the entire set of audit procedures that were assigned, as well as not to discard any information simply in order to hasten the audit cash flow report. Time pressure is considered a motivating factor activating the auditor's attention on evaluating the relevance of evidence versus focusing on completing the audit[26].

4. Conclusion

Summary, Ramifications, Recommendations, and Constraints

This research investigates the influence of environmental and human factors on the judgment of auditors. This study utilized surveys as well as questionnaires in collecting data. The population of the study consists of external auditors from all Public Accounting Firms in Surabaya. The hypotheses are tested using multiple linear regressions.

From among the findings is that Internal Auditor quality impacts External Auditor assessments. Further, communications between External Auditors and clients have no

impact on the evaluations. Auditors' experience as the last one and, lastly, auditors' attitudes during various time pressures impact the auditor judgments.

The auditor must realize the potentially dysfunctional behavior fostered by time pressure; vis-à-vis increased level of time pressure being exerted from the external sources of the clients. Research implies that time pressure has the potential to cause auditor dysfunctional behavior; before deciding, the auditor should refer to the Auditing Standard.

A key constraint in interpreting this study's results stems from the methodology employed. Specifically, the research juxtaposes respondents' hierarchical roles within Certified Public Accounting firms against their tenure, rather than directly examining years of experience. This approach potentially skews the findings, as varying job titles entail distinct decision-making responsibilities, which may not necessarily correlate with duration of employment.

Future studies might include looking at several respondent groups based on the level or position of auditor. Additionally, future research could expand on this study by employing experimental approaches, particularly to explore variables related to time pressure. This would help to better determine the actual impact of time pressure on auditors' judgment and decision-making processes. Further research might also look at other factors/variables influencing auditor judgment aside from those examined in this study.

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