

DAFTAR PUSTAKA

- Abdel Khaleq, A. M. A. 2023. The Influence of Cognitive Bias on Professional Judgment in Auditing: An Empirical Study from Egypt. *Al-Majalla Al-'Ilmiyya Lil-Dirasat Al-Tijariyya wal-Bi'iyya*, 14(4): 150–238.
- Ali Al-Kake, F. R., Jafar, R., Qader, H. M., Ahmed, D. M., dan Mohammad, A. J. 2024. The Effect of Psychological Biases on External Auditor's Professional Skepticism: Overconfidence Bias, Anchoring Bias, and Availability Bias. *Koya University Journal of Humanities and Social Sciences*, 6(1): 284–292.
- Almeida, D. 2023. Cognitive Biases and Audit Professional Skepticism: A Sample from Portugal. Lisbon: Católica Lisbon School of Business & Economics.
- Castro, C. M. 2024. Beyond Compliance: Elevating Audit Impact through Behavioral Insights. *International Journal of Government Auditing*, 51(3): 19–26.
- Diolas, A. 2022. Professional Scepticism and Cognitive Biases: Lessons Learned from Inspections Findings. London: ACCA & HAASOB.
- Ebrahimi, E., dan Esmailzadeh, H. 2015. Cognitive Biases in Audit Professional Judgment. *International Journal of Accounting and Auditing Studies*, 4(13): 74–87.
- Fischhoff, B., Slovic, P., dan Lichtenstein, S. 1977. Knowing with Certainty: The Appropriateness of Extreme Confidence. *Journal of Experimental Psychology: Human Perception and Performance*, 3(4): 552–564.
- Gilovich, T., Griffin, D. W., dan Kahneman, D. 2002. *Heuristics and Biases: The Psychology of Intuitive Judgment*. Cambridge: Cambridge University Press.
- Hafni Sahir, S. 2022. *Metodologi Penelitian*. Yogyakarta: Penerbit Buku Murah.
- Hansen, K., dan Świdarska, A. 2024. Integrating Open- and Closed-Ended Questions on Attitudes Towards Outgroups with Different Methods of Text Analysis. *Behavior Research Methods*, 56(5): 4802–4822.
- Illori, O., Lawal, C. I., Friday, S. C., Isibor, N. J., dan Eke, E. C. C. 2021. Enhancing Auditor Judgment and Skepticism through Behavioral Insights: A Systematic Review. *Iconic Research and Engineering Journals*, 4(11): 357–373.
- Judijanto, L., dan Samiun, A. A. 2025. Pengaruh Anchoring Bias terhadap Kualitas Pertimbangan auditor dalam Proses Audit Laporan Keuangan di Perusahaan Go-Public di Indonesia. *Sanskara Akuntansi dan Keuangan*, 3(2): 98–105.
- Kahneman, D. 2011. *Thinking, Fast and Slow*. New York: Farrar, Straus and Giroux.

- Kim, B. S., Kim, W., dan Min, J. H. 2025. Decision-Making Styles and Cognitive Biases: Experimental Results from a Korean Sample. *Journal of Behavioral and Experimental Economics*, 114.
- Krida, A., dan Pontjoharyo, W. 2024. Are Auditors Biased? The Effect of Anchoring and Adjustment Heuristics on Auditors' Judgment. *Journal of Accounting Research, Organization, and Economics*, 7(1): 58–76.
- Paranoan, N., Sabandar, S. Y., Paranoan, A., Pali, E., dan Pasulu, I. 2022. The Effect of Fraud Prevention, Fraud Detection, Investigative Audits, and Professionalism of Auditors on Efforts to Minimize Fraud in the Financial Statements of Companies in Makassar City, Indonesia. *WSEAS Transactions on Information Science and Applications*, 19: 54–62.
- Shanteau, J. 1989. Cognitive Heuristics and Biases in Behavioral Auditing: Review, Comments, and Observations. *Accounting, Organizations and Society*, 14(1–2): 165–177.
- Sharma, H. 2022. How Short or Long Should Be a Questionnaire for Any Research? Researchers' Dilemma in Deciding the Appropriate Questionnaire Length. *Saudi Journal of Anesthesia*, 16(1): 65–68.
- Slovic, P., Fischhoff, B., dan Lichtenstein, S. 1977. *Behavioral Decision Theory*. Cambridge: Cambridge University Press.
- Teovanović, P., Knežević, G., dan Stankov, L. 2015. Individual Differences in Cognitive Biases: Evidence Against One-Factor Theory of Rationality. *Intelligence*, 50: 75–86.
- Tversky, A., dan Kahneman, D. 1974. Judgment under Uncertainty: Heuristics and Biases. *Science*, 185(4157): 1124–1131.
- Wahyudi, W., Jana, W., Usman, E., Jurana, J., dan Mustamin, M. 2025. Bias Kognitif dalam Pengambilan Keputusan Audit: Sebuah Kajian Literatur Sistematis. *Jurnal Pajak dan Analisis Ekonomi Syariah*, 2(4): 120–135.