

DAFTAR PUSTAKA

- Musgrave, Richard A Musgrave, Peggy B. Public Finance in Theory and Practise. 1989 Mc Graw Hill Book Company.
- Drs Safri Nurmantu, 2005, Pengantar Perpajakan, Granit
- Drs Hardi, Pemeriksaan, 2003, Kharisma
- CIAT Executive Secretariat, *Organization of a tax Departement*, (Amsterdam : Inter – American Center of tax Administrators (CIAT), hal. 189
- Priantara, Diaz, *Pemeriksaan dan penyidikan pajak*, (Jakarta : Penerbit djambatan, 2000)
- International Bureau Fiscal Documentation, *International Tax Glossary, Second Completely Revised* (Amsterdam, Netherland : IBFD Publication, 1992), Hal. 242
- Prof. Dr. Sugiyono, *Metode Penelitian Administratif*, Alfabeta, 2003
- Drs. Prasetya Irawan, M.Sc, *Penelitian Kualitatif dan Kuantitatif Untuk Ilmu-Ilmu Sosial*, FISIP UI, 2006
- Hasseliden, Jhone, *How Do Revenue Audits Affect Taxpayers Compliance?*. Buletin for International Bureau of Fiscal Documentation, Volume 47 No. 7/8. July/Agustus 1993, Hal. 424.
- Surrey, Stanly S., *Tax Administration in Underdeveloped Countries, In Readings on Taxation in Developing Countries*, (Baltimore : The John Hopkins Press, 1967), Hal.506
- Donohoue, ken, *Petunjuk Umum Audit oleh Staf Direktorat Jendral Pajak*, (Jakarta : TAMF Project, 2002), Hal. 18.
- Atep Adya Barata, *Meminimalisasi dan Menghindari Sengketa Pajak & Bea Cukai*, Jakarta : PT Elex Media Komputindo, 2003
- Syofrin Syofyan dan Asyhar Hidayat, *Hukum Pajak dan Permasalahannya*, Bandung : PT Refika aditama, 2004
- Dan M. Guy, C. Wayne Alderman, dan Alan J. Winters, *Auditing*, Terjemahan (Sugiyarto), Jakarta: Erlangga, Edisi kelima Jilid I 2002
- Abdolmohammadi, M.J., 1987, “Decision Support and Expert System in Auditing: A Review and Research Direction. “Accounting and Business Research, hal. 173-185.
- Abdolmohammadi, M.J., 1991, *Factor Affecting Auditor’s Perceptions of Applicable Decision Aids for Various Audit Task*, “Contemporary Accounting Research 7 no. 2 hal. 535-548.

- Abdolmohammadi, M.J., J. Shanteau, 1992, "Personal Atribut of Experts Auditors," *Organizational Behaviour and Human Decision Process* 53 (nov), hal. 158-172.
- Abdolmohammadi, M.J., J. Shanteau, Gerald D Searfoss, 1992, "A Framework for Analysis of Characteristic of Audit Experts, Universitas Trisakti.
- Arens, dan Loebbecke, 1996, *Auditing, Pendekatan Terpadu*, Salemba Empat.
- Ashton, R.H., *Research in Audit Decision Making Rationale, Eviceence, and Implications* (Research Monograph No. 6, The Canadian Certified General Accountants' research Foundation).
- Bonner,S., B. Lewis, 1990, "Determinant of Auditors Expertise," *Journal of Accounting Research*, No. 28, hal. 1-20.
- Bonner,S., dan N. Pennington, 1991, "Cognitive Processes and Knowledge as Determinant of Auditor Expertise", *Journal of Accounting Literature* 10, hal 1-50.
- Brehmer, B., 1980, "In One World: Not from Experience," *Acta Psychologica*, hal. 223-241.
- Choo, F., 1989, "Expert-Novice Differences in Judgment/Decision Making Research", *Journal of Accounting Literature* 8, hal. 106-136.
- Colbert, J.L., 1989, "The Effect of Expertise on Auditor's Judgments", *Journal of Accounting Literature* 8, hal.106-136.
- Dajan, Anto, 1986, "Pengantar Metode Statistik", LP3ES, Jakarta.
- Davis, J.S., dan I. Solomon, 1989, "Experience, Expertise, and Expert-Performance Research in Accounting", *Journal of Accounting Literature* 8, hal. 150-164.
- Defliese, L.Phillip, Henry, P.Jaenedie, Jerry, D. Sullivan, Richard A.G., 1987, "Auditing", *Revise College Version*, Matgomery's, John Willey and Sons.
- Chua, F.C.K. dan Mathews,M.R., "Profesional Ethic, Public Confidence and Accounting Education", 2nd South East Asia University Accounting Teachers Conference di Jakarta tahun 1991, hal. 367.
- Edward, W., 1992, "Discussion: of Human Skill", *Organizational Behaviour and Human Decision Process* 53 (November).
- Gibbins, M., 1984, "Proporsition about the Psychology of Professional Judgment in Public Accounting", *Journal of Accounting Research*, hal. 103-125.
- Goleman Daniel, 1999, "Emotional Intelligent", Gramedia Pustaka Utama, Jakarta.
- Gibbins, M., dan J.F. Larocque, 1990, "Modeling the Development and Nature of Judgmental Expertise in Public Accounting", dalam "A Framework for Analysis of Characteristic of Audit Experts", Universitas Trisakti.

- Gufta Kamal, 1991, *Contemporary Auditing, Fourth Edition*, Tata Mc. Graw Hill, New Delhi, hal. 10.
- Harahap Sofyan Safri, 1996, "Auditing Kontemporer", Salemba Empat, Jakarta.
- Hasan Zaini, 1995, *Analisis Faktor Exploratori*, Makalah Lokakarya Penelitian Kuantitatif Tingkat Lanjut, IKIP Malang.
- Hayes-Roth, E., Waterman, D.A., dan Lenat, D. B., 1983, "An Overview of Experts System", dalam Jean Bedard, 1989, "Expertise in Auditing: Myth or Realty?", *Accounting Organization and Society*, Vol 14, Nos. ½, hal. 113-131.
- Ikatan Akuntan Indonesia, 1995, *Standar Profesional Akuntan Publik*, STIE YKPN, Yogyakarta.
- Kahneman, D., 1991, "Judgment and Decision Making: A Personal View", *Psychological Science* 2, hal 142-145.
- Kahneman, D., Slovic, P. dan Tversky, A., 1982, "Judgment under Certainty: Heuristic and Biases, Science", hal 1124-1131, dalam Jean Bedard, 1989, "Expertise in Auditing: Myth or Realty ?", *Journal of Applied Psychology* 74, No. 4 hal. 657-690.
- Libby, R., 1995, "The Role of Knowledge and Memory in Audit Judgment", dalam A.H. Ashton dan R.H. Ashton (eds), *Judgment and Decision Making Research in Accounting and Auditing* (New York: Cambridge University Press).
- Mulyadi dan Kanaka Puradiredja, 1998, "Auditing", Salemba Empat, Jakarta.
- Murtanto, Gudono, Januari 1999, "Identifikasi Karakteristik-Karakteristik Keahlian Audit : Profesi Akuntan Publik di Indonesia, *JRAI*, vol 2, no. 1, hal 37-52.
- Ruddy Koesnadi, 1996, "Pengembangan Profesi Akuntan Publik di Indonesia" dalam makalah yang disampaikan pada *Konvensi Nasional Akuntan I, IAI*.
- Sekaran, Uma, 1992, *Research Methodes for Business: A Skill Building Approach*, 2nd Edition, John Willey & Sons Inc., Singapore.
- Shanteau,J., 1987, "Psychological Characteristic of Expert Decision Makers", dalam J.L., Mumpower.O.Renn, L.D. Phillips, dan V.R.R. Uppuluri (Eds.) *Expert Judgment and Expert Systems* (Berlin Springer Verlag), hal 289-304.
- Shanteau,J., 1987, "Psychological Characteristic of Expert Decision Makers", *Acta Psychologica* 68, hal. 289-304.
- Shanteau,J., dan J.M. Peters, 1989, "The Role of Communication, Confidence, and Creativity for Expertise", disampaikan dalam makalah pada *Audit Judgment Symposium* di University of Southern California.
- Singarimbun Masri dan Sofian Effendi, 1989, *Metode Penelitian Survai*, LP3ES, Jakarta.

Suryanto, 1988, Metode Statistika Multivariat, Dirjen. Pendidikan Tinggi, Jakarta, hal. 234-243.

Slatter,P.E., 1987, Building Expert System: Cognitive Emulation dalam Abdolmohammadi dkk, “A Framework for Analysis of Characteristic of Audit Experts”, Universitas Trisakti.

Trotter,R.J., 1986, “The Mystery of Mastery”, Psychology Today (Juli) hal. 32-38 dalam Abdolmohammadi dkk, “A Framework for Analysis of Characteristic of Audit Experts”, Universitas Trisakti (Agustus).

Waller, W.S., dan Felix, W.L., 1984, “The Auditor Learning From Experience; Some Conjectures,” Accounting, Organizational and Society, hal. 383-406.

Webster’s New World Dictionary of American English/Victoria Neufeldt and David, B., 1996, 3rd, College Edition, Prentice Hall.

