

DAFTAR PUSTAKA

- Abraham H. Maslow. (1943). A Theory of Human Motivation A Theory of Human Motivation. *Psychological Review*, 50, 370–396.
- Afandi. 2018. Manajemen Sumber Daya Manusia (Teori, Konsep dan Indikator). Nusa Media. Yogyakarta
- Anam, Hairul & Tenggara, Felita & Karlinda, Dika. (2021). Pengaruh independensi, integritas, pengalaman dan objektivitas auditor terhadap kualitas audit. 96-101.
- Angelo, L. E. De. (1981). Auditor Size and Audit Quality. *Journal of Accounting and Economics*, 3(1981), 183–199.
- Asgari, S., Shafipour, V., Taraghi, Z., & Charati, J. Y. (2017). Relationship Between Moral Distress and Ethical Climate With Job Satisfaction in Nurses. *Nursing Ethics*, 26(2), 346–356. <https://doi.org/10.1177/0969733017712083>
- Asosiasi Auditor Intern Pemerintah Indonesia. (2018). *Pedoman Perilaku Auditor Intern Pemerintah Indonesia*.
- Asosiasi Auditor Intern Pemerintah Indonesia. (2021). *Peraturan No. PER-01/AAIPI/DPN/2021 Tentang Standar Audit Intern Pemerintah Indonesia*.
- Badan Pemeriksa Keuangan Republik Indonesia. (2021). *Laporan hasil pemeriksaan atas laporan keuangan Pemerintah Provinsi Sumatera Barat tahun 2020*.
- Badan Pemeriksa Keuangan Republik Indonesia. (2022). *Laporan hasil pemeriksaan atas laporan keuangan Pemerintah Provinsi Sumatera Barat tahun 2021*.
- Badan Pemeriksa Keuangan Republik Indonesia. (2023). *Laporan hasil pemeriksaan atas laporan keuangan Pemerintah Provinsi Sumatera Barat tahun 2022*.
- Badaruddin, B., Surianto, S., & Fatmasari, F. (2022). Professionalism and Work Experience on Job Satisfaction and Auditor Performance. *Atestasi Jurnal*

- Ilmiah Akuntansi*, 5(1), 152–165. <https://doi.org/10.57178/atestasi.v5i1.38>
- Bandura, A. (1977). Social learning theory. *Englewood Cliffs*.
- Bhastary, M. D. (2020). Pengaruh etika kerja dan stres kerja terhadap kepuasan kerja karyawan. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 3(2), 160-170. <https://doi.org/10.30596/maneggio.v3i2.5287>.
- Becker, G. (1965). the Economic Journal a Theory of the Allocation of Time. *The Economic Journal*, 75(299), 493–517.
- Bentler, P.M. and Chou, C. (1987) Practical Issues in Structural Modeling. *Sociological Methods and Research*, 16, 78- 117. <http://dx.doi.org/10.1177/0049124187016001004>
- Bernardin, J. H., dan Russel, J. E. A. 2013. Human Resource Management. (An Experimental Approach International Edition). *Prentice Hall*. New York.
- Binardi, T., Setiadi, P. B., & Dwi, F. (2024). Pengaruh Keadilan Organisasi Dan Iklim Etis Terhadap Kinerja Dengan Variable Kepuasan Kerja Sebagai Variabel Mediasi. *Cakrawala Repositori IMWI*, 7(1), 305-317.
- Blau, P. M. (1986). *Exchange and Power in Social Life*. Published 2017 by Routledge 2 Park Square, Milton Park, Abingdon, Oxon OX14 4RN 711 Third Avenue, New York, NY 10017, USA Routledge.
- Boomsma, A. (1983). On the robustness of LISREL (maximum likelihood estimation) against small sample size and non-normality. s.n.
- Broberg, P., Tagesson, T., & Umans, T. (2020). Antecedents of Psychological Well-Being Among Swedish Audit Firm Employees. *International Journal of Environmental Research and Public Health*, 17(10), 3346. <https://doi.org/10.3390/ijerph17103346>
- Campbell, J. D. (1990). Self-esteem and clarity of the self-concept. *Journal of Personality and Social Psychology*, 59(3), 538–549. <https://doi.org/10.1037/0022-3514.59.3.538>
- Campion, M. A., Cheraskin, L., & Stevens, M. J. (1994). Career-related antecedents

- and outcomes of job rotation. *Academy of Management Journal*, 37(6), 1518–1542. <https://doi.org/10.2307/256797>
- Cicolini, G., Comparcini, D., & Simonetti, V. (2013). Workplace Empowerment and Nurses' Job Satisfaction: A Systematic Literature Review. *Journal of Nursing Management*, 22(7), 855–871. <https://doi.org/10.1111/jonm.12028>
- Clercq, D. De, Rahman, Z., & Haq, I. U. (2017). Explaining Helping Behavior in the Workplace: The Interactive Effect of Family-to-Work Conflict and Islamic Work Ethic. *Journal of Business Ethics*, 155(4), 1167–1177. <https://doi.org/10.1007/s10551-017-3541-3>
- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences* (2nd ed.). Hillsdale, NJ: Lawrence Erlbaum Associates, Publishers.
- Colette, A. E., & Lukman, H. (2024). *The Influence of Competence, Independence, and Auditor's Professional Ethics on Audit Quality*. 2(1), 3007–3015. <https://doi.org/10.24912/ijaeb.v2i1.3007-3015>
- Dabor, A. O., & Benjamine, U. (2018). Abnormal Audit Fee and Audit Quality: A Moderating Effect of Firm Characteristics. *Sriwijaya International Journal of Dynamic Economics and Business*, 327–340. <https://doi.org/10.29259/sijdeb.v1i4.327-340>
- Dadiara, Ernestina (2019) Pengaruh Kompetensi, Profesionalisme, Pengalaman Auditor dan Kepuasan Kerja Terhadap Kualitas Audit. Undergraduate thesis, STIE Perbanas Surabaya
- Debby, Farida, U., Nongkeng, H., Ybnu, M., Al Amin, L. O. A. S., Manoktong, S. N., & Yusriadi, Y. (2021). The role of work environment and leadership on employee performance through employee work discipline. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 3734–3740. <https://www.scopus.com/inward/record.uri?eid=2-s2.0-85121114313&partnerID=40&md5=33389ebbd2715c9dc224b507ecad798f>

- Dehotman, K. (2023). Relation of Working Discipline and Employee Performance. *I(2)*, 60–66. <https://doi.org/10.54099/ijamb.v1i2.689>
- Demir, T., Reddick, C. G., Ponomariov, B., & Flink, C. M. (2019). Does Power Corrupt? An Empirical Study of Power, Accountability, and Performance Triangle in Public Administration. *International Journal of Public Administration*, 42(9), 723–740. <https://doi.org/10.1080/01900692.2018.1506934>
- Destler, K. N. (2016). Creating a Performance Culture: Incentives, Climate, and Organizational Change. *The American Review of Public Administration*, 46(2), 201–225. <https://doi.org/10.1177/0275074014545381>
- Dianatasari, I. G. A. A. D., Endiana, I. D. M., & Kumalasari, P. D. (2022). Pengaruh Akuntabilitas, Karakteristik Personal Auditor, Pengalaman Auditor, Dan Skeptisme Profesional Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Bali. *KARMA (Karya Riset Mahasiswa Akuntansi)*, 2(1), 2396-2406
- "Dugaan Penyimpangan Dana Covid-19, Gubernur Pastikan Respons Temuan BPK". 2021. <https://sumbar.bpk.go.id/dugaan-penyimpangan-dana-covid-19-gubernur-pastikan-respons-temuan-bpk/>. [diakses pada 13 Desember 2024]
- "Dugaan Korupsi Pembangunan Gedung Budaya, Kajati Janji Usut Tuntas". 2022. <https://sumbar.bpk.go.id/dugaan-korupsi-pembangunan-gedung-budaya-kajati-janji-usut-tuntas/>. [diakses pada 13 Desember 2024]
- Dillman, D. A. 2007. *Mail and Internet Surveys: The Tailored Method*. New York: John Wiley & Sons.
- Dwi Suseno, B., & Dkk. (2023). Manajemen Sumber Daya Manusia. In *CV. Eureka Media Aksara*.
- Dwilaksana, I. N., Puspita, R. E., Mochlasin, M., & Muhammad, A. A. (2021). The Role of Motivation, Discipline, Salary, and Islamic Work Ethics on Increasing Employee Performance. *Annual International Conference on Islamic Economics and Business (Aicieb)*, 1, 19–31. <https://doi.org/10.18326/aicieb.v1i0.5>

- Dwiyanto, A. (2006). Mewujudkan Good Governance Melalui Pelayanan Publik. Yogyakarta: *Gadjah Mada University Press*.
- Fallahnejad, Z., Hassanzadeh, R., & Lolaty, H. Â. (2016). Evaluation of the Relationship Between Compliance With Professional Ethics and Job Satisfaction Among Nurses. *Journal of Nursing and Midwifery Sciences*, 3(1), 35. <https://doi.org/10.18869/acadpub.jnms.3.1.35>
- Freire, C., & Bettencourt, C. (2020). Impact of Ethical Leadership on Job Satisfaction: The Mediating Effect of Work–family Conflict. *Leadership & Organization Development Journal*, 41(2), 319–330. <https://doi.org/10.1108/lodj-07-2019-0338>
- Furiady, O., & Kurnia, R. (2015). The Effect of Work Experiences, Competency, Motivation, Accountability and Objectivity towards Audit Quality. *Procedia - Social and Behavioral Sciences*, 211, 328–335. <https://doi.org/10.1016/j.sbspro.2015.11.042>
- Ghebremichael, A. A. (2018). Determinants of Audit Service Quality Perceptions of Supervisory Directors in Dutch Corporations. *Contemporary Management Research*, 14(1). <https://doi.org/10.7903/cmr.18037>
- Hair, Jr., J. F., M. Hult, G. T., M. Ringle, C., Sarstedt, & Marko. (2022). A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM) [3 ed]. In *Sage Publishing* (Vol. 3, Issue 1)
- Hajering, M. S. (2020). Moderating Ethics Auditors Influence of Competence, Accountability on Audit Quality. *Jurnal Akuntansi*, 23(3), 468. <https://doi.org/10.24912/ja.v23i3.614>
- Hall, R. (1968). Professionalization and Bureaucratization. *American Sociological Review*.
- Handoko, T. H. (2011). Manajemen Personalia dan Sumber Daya Manusia Yogyakarta. *Bpfe Yogyakarta*.
- Hasibuan, M. S. P. (2017). *Manajemen Sumber Daya Manusia*. Bumi Aksara. <https://books.google.co.id/books?id=ZQk0tAEACAAJ>

Hastuti, S. (2023). The Effect of Work Motivation, Job Satisfaction With Discipline as an Intervening Variable on the Performance of Government Employees. *Interdisciplinary Journal and Hummanity (Injury)*, 2(12), 1024–1037. <https://doi.org/10.58631/injury.v2i12.152>

Hasyim, N. (2024, March). Pengaruh Penempatan Kerja Dan Gaya Kepemimpinan Terhadap Kinerja Pegawai Dengan Disiplin Kerja Sebagai Variabel Intervening Pada Kantor Camat Pemulutan Kabupaten Ogan Ilir. In *Forbiswira Forum Bisnis Dan Kewirausahaan* (Vol. 13, No. 2, pp. 585-602).

Heider, F. (1958). The Psychology of Interpersonal Relations. *The Psychology of Interpersonal Relations*. <https://doi.org/10.4324/9780203781159>

Hendrawan, A dan Pradhanawati, A (2016) "Pengaruh Motivasi Kerja dan Kepuasan Kerja Terhadap Kinerja Karyawan Melalui Disiplin Kerja Sebagai Variabel Intervening," *Jurnal Ilmu Administrasi Bisnis*, vol. 6, no. 1, pp. 357-367, Dec. 2016. <https://doi.org/10.14710/jiab.2017.14617>

H Herzberg, F., Mausner, B., & Snyderman, barbara bloch. (2017). Motivation to Work. In Routledge. <https://doi.org/10.1111/j.1478-4408.1970.tb02928.x>

Ivancevich, J. M., Konopaske, R., & Michael T. Matteson. (2014). Organizational Behavior Management. In mcGraw-Hill. <https://doi.org/10.4324/9781003132011-31>

Jalil, Abdul 2024. Engaruh Kompetensi Dan Pengalaman Kerja Terhadap Kinerja Karyawan Melalui Disiplin Kerja Sebagai Variabel Intervening Pada Pt. Lintas Kumala Abadi. Skripsi. Stia Dan Manajemen Kepelabuhan Barunawati Surabaya

Jordan, C. E., Clark, S. J., & Hames, C. (2010). The Impact of Audit Quality on Earnings Management to Achieve User Reference Points in EPS. *Journal of Applied Business Research (Jabr)*, 26(1). <https://doi.org/10.19030/jabr.v26i1.273>

Jufrizen, J., & Intan, N. (2021, November). Peran Mediasi Kepuasan Kerja Pada

- Pengaruh Budaya Organisasi dan Etika Kerja Terhadap Kinerja Karyawan. In *Prosiding Seminar Nasional Kewirausahaan* (Vol. 2, No. 1, pp. 420-435). <https://doi.org/10.30596/snk.v2i1.8305>
- Kalleberg, A. L. (1977). Work Values and Job Rewards: A Theory of Job Satisfaction. *American Sociological Review*, 42(1), 124–143. <https://doi.org/10.2307/2117735>
- Karsim, K., Susilowati, E., Setiawan, W. B., Syafii, M., & Rijal, S. (2023). The Nurturing Job Satisfaction: Social Interactions and Work Environment via Empowering Motivation. *Jurnal Informatika Ekonomi Bisnis*, 772–778. <https://doi.org/10.37034/infek.v5i3.645>
- "Kejati Sumatera Barat Tetapkan 3 Tersangka Kasus Pengadaan Sapi Bunting". 2023. <https://www.tvonenews.com/daerah/sumatera/137418-kejati-sumatera-barat-tetapkan-3-tersangka-kasus-pengadaan-sapi-bunting?page=2>. [diakses pada 13 Desember 2024].
- "Kejati tuntaskan penyidikan kasus korupsi Dinas Pendidikan Sumbar". 2024. <https://sumut.antaranews.com/rilis-pers/4293551/kejati-tuntaskan-penyidikan-kasus-korupsi-dinas-pendidikan-sumbar>. [diakses pada 13 Desember 2024].
- Kiran, Arya, V., & Dhaliwal, R. S. (2022). Tripartite relationship of ethical behaviour, job involvement, and job performance and its relevance in the IT sector in India. *International Journal of Economics and Business Research*, 24(1–2), 52–72. <https://doi.org/10.1504/IJEBR.2022.124281>
- Knechel, W. R., Krishnan, G. V, Pevzner, M., Shefchik, L. B., & Velury, U. (2012). 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>
- Köroğlu, Ö., Akkoç, İ., Turunç, Ö., Çalışkan, A., Akbaş, M. Ç., Karayalçın, C., Gürsel, G., & Akbaş, H. (2024). The Effect of Organizational Ethical Climate on Job Satisfaction Among Nurses: The Mediating Role of Trust in Colleagues. *Sustainability*, 16(10), 4179. <https://doi.org/10.3390/su16104179>

- Krishnakumar, S., & Choudhury, J. (2019). Analysis on Satisfaction Using Interference as Mediator. *Sdmimd Journal of Management*, 10(1), 1–9. <https://doi.org/10.18311/sdmimd/2019/23127>
- Krissanto, E., Sodik, S., & Kuncoro, K. (2022). Peran Mediasi Kepuasan Kerja Atas Pengaruh Pengalaman Kerja Dan Motivasi Berprestasi Terhadap Produktivitas Kerja (Studi Pegawai Badan Kesatuan Bangsa dan Politik Kota Pasuruan). *Jurnal Pendidikan Dasar Dan Sosial Humaniora*, 1(10), 2087-2102.
- Kurniasari, D. M., & Bahjahtullah, Q. M. (2022). Pengaruh Work Life Balance, Stres Kerja Dan Etika Kerja Islam Terhadap Kinerja Karyawan Milenial Di Masa Pandemi Covid 19 Dengan Kepuasan Kerja Sebagai Variabel Intervening (Studi Kasus Bank Btn Syariah Kc Solo): The Influence Of Work Life Balance, Work Stress And Islamic Work Ethics On The Performance Of Millenial Employess In The Covid 19 Pandemic With Job Satisfaction As Intervening Variable (Case Study Of Bank Btn Syariah Kc Solo). Nisbah: *Jurnal Perbankan Syariah*, 8(1), 23-39.
- Lestari, Y. Z. (2023, January). Pengaruh Etika Kerja Islam terhadap Kinerja karyawan dengan Disiplin Kerja sebagai Variabel Intervening. In Bandung Conference Series: Accountancy (Vol. 3, No. 1, pp. 359-372).
- Locke, E. A. (1969). What is job satisfaction?. *Organizational behavior and human performance*, 4(4), 309-336. [https://doi.org/10.1016/0030-5073\(69\)90013-0](https://doi.org/10.1016/0030-5073(69)90013-0)
- Lubis, D. A., Sabrina, R., & Tanjung, H. (2024). Pengaruh Etika Kerja, Budaya Organisasi Terhadap Kinerja Karyawan Yang Dimediasi Oleh Kepuasan Kerja (Studi Kasus Pada Dosen Tetap Stmik Royal Kisaran). *Journal Of Science And Social Research*, 7(4), 1859-1865.
- Luthans, F. (2011). Organizational Behavior. In *McGraw-Hill*. https://doi.org/10.5005/jp/books/10358_23
- Machin, D, Campbell, M.J., Tan, S.B, Tan, S.H. (2018). 'Sample Sizes for Clinical, Laboratory and Epidemiology Studies, Fourth Edition'. *John Wiley and Sons*. Hoboken, New Jersey.

Mackenzie, Podsakoff & Dennis W. Organ. (2006). *Organizational Citizenship Behavior : It's Nature, Antecedents and Consequences*. Sage Publications, Inc.: California

Malau, H., & Sitanggang, J. K. F. (2024). The Mediating Role of Work Discipline on The Effect of Leadership and Work Ethic to Employee Performance in Universitas Advent Indonesia. *International Journal of Business, Law, and Education*, 5(2), 2235-2249.

Mathis, R. L., & Jackson, J. H. (2011). *Human Resource Management* (13th ed.). Boston, MA: West-South

Maulana, R., Tahura, T. L., & Fahlevi, A. (2023). Pengaruh Fasilitas Kerja, Etika Kerja Dan Komunikasi Terhadap Kepuasan Kerja Pada Pegawai PT. Samudera Lautan Luas Medan. *Jurnal EMT KITA*, 7(4), 1080-1087. <https://doi.org/10.35870/emt.v7i4.1703>

Menes, C. C., & Haguisan, I. A. (2020). Ethical Climate, Job Satisfaction, and Organizational Commitment of Hotel Employees. *Philippine Social Science Journal*, 3(3), 96–106. <https://doi.org/10.52006/main.v3i3.131>

Meriayusti, A., & Yuliati, A. (2023). Pengaruh kompetensi, pengalaman, dan etika profesi auditor terhadap kualitas audit pada kap di surabaya. *Journal of Economic, Bussines and Accounting (COSTING)*, 7(1), 537-546. <https://doi.org/10.31539/costing.v7i1.5993>

Mochklas, M., Fatihudin, D., & Huda, A. T. (2021). Job Satisfaction of Supplier Company Employees: Organizational Commitment and Work Discipline. *Budapest International Research and Critics Institute (Birci-Journal) Humanities and Social Sciences*, 4(2), 1965–1977. <https://doi.org/10.33258/birci.v4i2.1885>

Napitupulu, B. E., Umaeroh, M. U., Dewi, S., & Listyowati, D. (2021). Pengaruh independensi, pengalaman kerja, dan etika profesi auditor terhadap kualitas audit pada kantor akuntan publik di Jakarta Pusat. *JISAMAR (Journal of Information System, Applied, Management, Accounting and Research)*, 5(2), 367-378. <https://doi.org/10.52362/jisamar.v5i2.424>

- Nazarwin. (2024). The Influence of Competence, Motivation, and Compensation on Civil Servants' Performance at the Mentawai Islands Port Office. *Journal of Ecohumanism*, 3(8), 1055–1063. <https://doi.org/10.62754/joe.v3i8.4796>
- Neubert, M. J., Carlson, D. S., Kacmar, K. M., Roberts, J. A., & Chonko, L. B. (2009). The Virtuous Influence of Ethical Leadership Behavior: Evidence From the Field. *Journal of Business Ethics*, 90(2), 157–170. <https://doi.org/10.1007/s10551-009-0037-9>
- Novi, D. S., Bahri, S., Rambe, M. F., & Aditya, D. (2023). Pengaruh Kepemimpinan Transformasional, Budaya Organisasi dan Etika Kerja Terhadap Kepuasan Kerja Pegawai di Dinas Kepemudaan Olahraga dan Pariwisata Kabupaten Labuhanbatu Utara. *JURNAL EDUCATION AND DEVELOPMENT*, 11(3), 354-364. <https://doi.org/10.37081/ed.v11i3.4894>
- Nunnally, J. C. (1975). Psychometric Theory — 25 Years Ago and Now1. *Educational Researcher*, 4(10), 7-21. <https://doi.org/10.3102/0013189X004010007> (Original work published 1975)
- Nurhasanah, N., Jufrizen, J., & Tupti, Z. (2022). Pengaruh etika kerja, budaya organisasi dan beban kerja terhadap kinerja karyawan dengan kepuasan kerja sebagai variabel intervening. *Jesya (Jurnal Ekonomi Dan Ekonomi Syariah)*, 5(1), 245-261. <https://doi.org/10.36778/jesya.v5i1.618>
- Ogbuabor, D. C., Ghasi, N., Nwangwu, N., Okenwa, U., Ezenwaka, U., & Onwujekwe, O. (2022). Stakeholders' perspectives on internal accountability within a sub-national immunization program: A qualitative study in Enugu State, South-East Nigeria. *Nigerian Journal of Clinical Practice*, 25(12), 2030–2038. https://doi.org/10.4103/njcp.njcp_522_22
- Ong, S., Hendry, H., Winata, V., & Monika, M. (2021). The Influence of Discipline, Work Environment, and Work Commitment on Job Satisfaction. *International Journal of Social Science and Business*, 5(2). <https://doi.org/10.23887/ijssb.v5i2.34976>
- Özden, D., Arslan, G. G., Ertuğrul, B., & Karakaya, S. (2017). The Effect of Nurses' Ethical Leadership and Ethical Climate Perceptions on Job

Satisfaction. *Nursing Ethics*, 26(4), 1211–1225.
<https://doi.org/10.1177/0969733017736924>

Pawirosumarto, S., Sarjana, P. K., & Muchtar, M. (2017). Factors Affecting Employee Performance of PT.Kiyokuni Indonesia. *International Journal of Law and Management*, 59(4), 602–614. <https://doi.org/10.1108/ijlma-03-2016-0031>

Pemerintah Provinsi Sumatera Barat. (2022). *Laporan Keuangan Pemerintah Provinsi Sumatera Barat tahun 2021*.

Pemerintah Provinsi Sumatera Barat. (2023). *Laporan Keuangan Pemerintah Provinsi Sumatera Barat tahun 2022*.

Pemerintah Provinsi Sumatera Barat. (2024). *Laporan Keuangan Pemerintah Provinsi Sumatera Barat tahun 2023*.

Peraturan Daerah Provinsi Sumatera Barat No. 6 Tahun 2021 Tentang Rencana Pembangunan Jangka Menengah Daerah (RPJMD) Provinsi Sumatera Barat Tahun 2021-2026. (2021).

Peraturan Gubernur Sumatera Barat Nomor 39 Tahun 2021 Tentang Rencana Strategis Perangkat Daerah Tahun 2021-2026. (2021).

Peraturan Pemerintah No. 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah. (2008).

Peraturan Presiden No. 16 Tahun 2018 Tentang Pengadaan Barang/Jasa Pemerintah. (2018).

Peraturan Presiden No. 12 Tahun 2021 Tentang Perubahan Atas Peraturan Presiden Nomor 16 Tahun 2018 Tentang Pengadaan Barang/Jasa Pemerintah. (2021)

Pernando, I. R. (2023). Analisis Pengaruh Pelatihan Kerja Dan Pengalaman Kerja Terhadap Kinerja Karyawan Melalui Kepuasan Kerja Sebagai Variabel Intervening pada PDAM Kota Solok (Doctoral Dissertation, Universitas Putra Indonesia YPTK).

- Pradika, C. (2023). Pengaruh Sistem Penghargaan, Komitmen Organisasional, Dan Pengalaman Kerja Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Mediasi pada Kantor Cabang Utama Bank Pembangunan Daerah (Bpd) Diy (Doctoral Dissertation, Upn" Veteran" Yogyakarta).
- Prasanti, D. H., Ramadhanti, W., & Puspasari, N. (2019). Effect of Independence, Work Experience and Competence on Audit Quality With Professional Ethics as Moderating Variable. *Jurnal Akuntansi Aktual*, 5(3), 223–233. <https://doi.org/10.17977/um004v5i32019p223>
- Priscilla, T. V., & Arsjah, R. J. (2024). Pengaruh Penerapan E-Audit dan Etika Auditor terhadap Kualitas Audit dengan Time Budget Pressure sebagai Pemoderasi. *AKADEMIK: Jurnal Mahasiswa Ekonomi & Bisnis*, 4(3), 1363-1377.
- Radomir & Ovidiu, Gudergan, Siggi & Moisescu, Lacramioara & Ringle, Christian & Sarstedt, Marko. (2025). Special issue editorial: Advanced partial least squares structural equation modeling (PLS-SEM) applications in business research. *Journal of Business Research*. 188. 115087. [10.1016/j.jbusres.2024.115087](https://doi.org/10.1016/j.jbusres.2024.115087).
- Ramdani, A. (2021). Audit Quality: The Impact of Expertise, Independence and Ethics of Professional Accountant a Crosssectional Study. *Jurnal Ekonomi Bisnis & Entrepreneurship*, 15(1), 24–34. <https://doi.org/10.55208/jebe.v15i1.219>
- Ranatunga, Rvspk & Priyanath, H. M. S. (2020). Digital Literacy, Business Uncertainty & Economic Performance: An Empirical Study Of Small Businesses In Sri Lanka. 10. 50-76. [10.6007/IJARBSS/v10-i5/7171](https://doi.org/10.6007/IJARBSS/v10-i5/7171).
- Rengganis, R. M. Y. D., & Mirayani, L. P. M. (2021). Pengaruh profesionalisme, pengalaman dan etika terhadap kualitas audit. *Jurnal Indonesia Sosial Sains*, 2(07), 1196-1208. <https://doi.org/10.59141/jiss.v2i07.365>.
- Ricks, T. A., Ricks, B. E., & Ricks, T. G. (2014). Writing effective policies and procedures. In *Physical Security and Safety: A Field Guide for the Practitioner* (pp. 77–84). <https://www.scopus.com/inward/record.uri?eid=2-s2.0->

85177750825&partnerID=40&md5=f335a0a6563f2d3b069ab804a11091a6

Ringle, C. M., Wende, S., and Becker, J.-M. (2015). "SmartPLS 3." Boenningstedt: SmartPLS GmbH, <http://www.smartpls.com>.

Riyandini, Vivi Dwi (2019) Pengaruh Motivasi Kerja Dan Pengalaman Kerja Terhadap Produktivitas Karyawan Dengan Disiplin Kerja Sebagai Variabel Intervening Pada Bagian Administrasi Pt. Hopax Indonesia. Diploma thesis, STIE Mahardhika

Robbins, S. P., & Judge, T.A (2017). Organizational Behavior. *Pearson*, 290.

Rowold, J. (2008). Multiple effects of human resource development interventions. *Journal of European Industrial Training*, 32(1), 32–44. <https://doi.org/10.1108/03090590810846557>

Sackett, P.R. and Devore, C.J. (2001) Counterproductive Behaviors at Work. In: Anderson, N., Ones, D., Sinangil, H. and Viswesvaran, C., Eds., *Handbook of Industrial, Work, and Organizational Psychology*, *Sage*, London, 145-164

Sadiah, I. S., & Rasmini, N. K. (2023). Job Satisfaction Moderate the Effect of Integrity, Work Experience, and Organizational Commitment on Audit Quality. *International Research Journal of Management It and Social Sciences*, 10(2), 76–90. <https://doi.org/10.21744/irjmis.v10n2.2279>

Safako, B., Ediyanto, E., & Soeliha, S. (2024). Pengaruh Budaya Organisasi, Komitmen Organisasi Dan Motivasi Kerja Terhadap Kinerja Pada Karyawan Dinas Peternakan Dan Perikanan Kabupaten Situbondo Dengan Disiplin Kerja Sebagai Variabel Intervening. *Jurnal Mahasiswa Entrepreneurship (JME)*, 3(7), 1418-1432.

Saputri, Meliana (2022) Pengaruh Motivasi Kerja, Pengalaman Kerja, Kemampuan Kerja Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Intervening Pada Perusahaan Daerah Air Minum (Pdam) Padang. Sarjana thesis, Universitas Putra Indonesia YPTK

- Savitri, Srimaya Indah (2020) *Pengaruh Pengalaman Kerja, Independensi, Kompetensi Dan Kepuasan Kerja Auditor Terhadap Kualitas Audit (Studi Empiris Pada Bpk Ri Perwakilan Provinsi Jawa Tengah)*. S1 thesis, Skripsi, Universitas Muhammadiyah Magelang
- 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.
- Septiani, Vivin (2020) *Pengaruh Independensi, Profesionalisme, Tingkat Pendidikan, Etika Profesi, Pengalaman, Kepuasan Kerja Dan Motivasi Auditor Terhadap Kualitas Audit Kantor Akuntan Publik Di Palembang*. Diploma Thesis, Universitas Bina Darma.
- Shafique, I., Kalyar, M. N., & Ahmad, B. (2018). The Nexus of Ethical Leadership, Job Performance, and Turnover Intention: The Mediating Role of Job Satisfaction. *Interdisciplinary Description of Complex Systems*, 16(1), 71–87. <https://doi.org/10.7906/indecs.16.1.5>
- Siburian, D. H., Natalia, J., Sipayung, S., & Anam, Y. (2023). The Effect of Work Discipline, Work Motivation, and Job Satisfaction on Employee Performance at Pt Abc. *Feedforward Journal of Human Resource*, 3(1), 37. <https://doi.org/10.19166/ff.v3i1.6779>
- Sondang Gloia, H., & Hermi, H. (2023). Moderating Auditor Ethics: Examining Independence, Competence, Task Complexity, Time Pressure, and Professional Skepticism Influence on Audit Quality. *Jurnal Indonesia Sosial Teknologi*, 4(11), 1916–1925. <https://doi.org/10.59141/jist.v4i11.712>
- Subagyo, J.M, Widyo Prasetyo, D., & Wasis, W. (2023). The Influence of Work Experience on Work Productivity With Job Satisfaction as Mediator. *International Journal of Management Science and Application*, 2(2), 61–75. <https://doi.org/10.58291/ijmsa.v2i2.151>
- Sudarmawan, S., Fahrudin, F., Makki, M., & Sudirman, S. (2022). The Influence

- of Quality of Work Life on Job Satisfaction of Contract Employees at Mataram University. *Path of Science*, 8(12), 4023–4028. <https://doi.org/10.22178/pos.88-11>
- Surya, F., Pramudita, A., Wijaya, D., Permadi, D., & Putra, E. (2021). Professional Ethics of Auditors and Its Impact on Audit Quality. *Golden Ratio of Auditing Research*, 1(2), 99–107. <https://doi.org/10.52970/grar.v1i2.368>
- Tanno, A. 2017. "Pengaruh Pelatihan, Pengalaman dan Kompetensi Perpajakan Auditor APIP terhadap Kinerja Pengawasan Perpajakan dengan Efikasi Diri sebagai Pemediasi", Ilmu Ekonomi, Universitas Diponegoro, Semarang.
- Tietjen, M. A., & Myers, R. M. (1998). Motivation and job satisfaction. *Management Decision*, 36(4), 226–231. <https://doi.org/10.1108/00251749810211027>
- Trevino, L. K. (1986). Ethical decision making in organizations: A person–situation interactionist model. *The Academy of Management Review*, 11(3), 601–617. <https://doi.org/10.2307/258313>
- Victor, B., & Cullen, J. B. (1988). The Organizational Bases of Ethical Work Climates. *Administrative Science Quarterly*, 33(1), 101. <https://doi.org/10.2307/2392857>.
- Wahyudi, A. (2014). Pengaruh Etika Kerja Multidimensional Pada Kinerja Dengan Kepuasan Kerja Dan Komitmen Organisasional Sebagai Variabel Mediasi Pada Dosen Perguruan Tinggi Di Jawa Tengah (Doctoral dissertation, UNS (Sebelas Maret University)).
- Welly, W., Sumita, S., Sahri, Y., & Djuniar, L. (2022). Pengaruh Pengalaman Kerja, Etika Profesi, Independensi Dan Profesionalisme Terhadap Kualitas Audit Internal. *Eqien-Jurnal Ekonomi dan Bisnis*, 11(02), 526-535.
- Widener, S. K. 2007. "An Empirical Analysis of the Levers of Control Framework". *Accounting, Organizations and Society*, Vol. 32, No. 6, hlm: 757-788.
- Wulandari, N. (2023). Pengaruh Lingkungan Kerja Dan Pengalaman Kerja Terhadap Produktivitas Kerja Dengan Kepuasan Kerja Sebagai Variabel

Intervening (Studi Kasus pada Karyawan PT Mahkota Tri Angjaya Purbalingga) (Doctoral Dissertation, Universitas Muhammadiyah Purwokerto).

Yoga, I. K. A. D., Endiana, I. D. M., & Kumalasari, P. D. (2024). Pengaruh Integritas, Objektivitas, Kompetensi, Etika Profesi dan Pengalaman Kerja Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Bali. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 6(1), 143-159

Yogi, P. S., & Bagia, I. W. (2022). Pengaruh Kepuasan Kerja dan Disiplin Kerja terhadap Kinerja Karyawan Bali Hai Cruise. *Prospek: Jurnal Manajemen dan Bisnis*, 4(2), 157-167.

Yucta, Shannen & Pangaribuan, Hisar. (2022). Pengaruh Kepuasan Kerja Auditor, Pengalaman Dan Profesionalisme Terhadap Kualitas Audit. *JOURNAL SCIENTIFIC OF MANDALIKA (JSM) e-ISSN 2745-5955 | p-ISSN 2809-0543*, 3(10), 23–31. <https://doi.org/10.36312/10.36312/vol3iss10pp23-31>

Zhao, X., Lynch, J. G., Jr., & Chen, Q. (2010). Reconsidering Baron and Kenny: Myths and truths about mediation analysis. *Journal of Consumer Research*, 37(2), 197–206. <https://doi.org/10.1086/651257>

