

DAFTAR PUSTAKA

- Ahmi, Aidi dan Simon Kent. 2013. "The utilisation Of Generalized Audit Software (GAS) by External Auditors." *Managerial Auditing Journal*, 28(2): 88–113. <https://doi.org/10.1108/02686901311284522>.
- Ahmi, Aidi, Siti Zabedah Saidin, dan Akilah Abdullah. 2014. "IT Adoption by Internal Auditors in Public Sector: A Conceptual Study." *Social and Behavioral Sciences*, 164: 591–599. <https://doi.org/10.1016/j.sbspro.2014.11.151>.
- Al-Qirim, Nabeel. 2007. "The Adoption of eCommerce Communications and Applications Technologies in Small Businesses in New Zealand." *Electronic Commerce Research and Application*, 6: 462–473. 894–897. <https://doi.org/10.1016/j.elerap.2007.02.012>.
- Ali, Omar, A. Shrestha, V. Osmanaj, dan S. Muhammed. 2021. "Cloud computing technology adoption: an evaluation of key factors in local governments." *Information Technology & People*, 34(2): 666–703. <https://doi.org/10.1108/ITP-03-2019-0119>.
- Anderson, Urton L, Michael J. Head, Sridhar Ramamoorti, Cris Riddle, Mark Salamasick, Paul J. Sobel. 2017. *Internal Auditing*. Edisi Keempat. USA: Internal Audit Foundation.
- Asosiasi Auditor Intern Pemerintah Indonesia. 2013. *Standar Audit Intern Pemerintah Indonesia*.
- Badan Pemeriksa Keuangan Republik Indonesia. 2018. *Ikhtisar Hasil Pemeriksaan Semester II Tahun 2017*.
- Badan Pemeriksa Keuangan Republik Indonesia. 2019. *Ikhtisar Hasil Pemeriksaan Semester II Tahun 2018*.
- Badan Pemeriksa Keuangan Republik Indonesia. 2020a. *Ikhtisar Hasil Pemeriksaan Semester II Tahun 2019*.

- Baker, J. 2011. "The Technology-Organization-Environment Framework." dalam Y. wivedi, M. Wade, dan S. Schneberger, *Information System Theory: Explaining and Predicting Our Digital Society* (pp. 231–246). New York: Springer, New York.
- Betti, N. dan Sarens, G. 2021. "Understanding the internal audit function in a digitalised business environment." *Journal of Accounting and Organizational Change*, 17 (2): 197–216. <https://doi.org/10.1108/JAOC-11-2019-0114>.
- Bumgarner, Nancy dan Vasarhelyi, M. A. 2018. "Continuous auditing: Theory and Application." Dikutip dalam D. Y. Chan, V. Chiu, dan M. A. Vasarhelyi (Eds.), *Continuous Auditing* (pp. 7–15). Bingley, United Kingdom: Emerald Group Publishing. [https://doi.org/10.1108/9781787434134,\(7-51\)](https://doi.org/10.1108/9781787434134,(7-51)).
- Cardoni, Andrea, Evgeniia Kiseleva, dan Francesco De Luca. 2020. "Continuous Auditing and Data Mining for Strategic Risk Control and Anticorruption: Creating "Fair" Value in the Digital Age." *Business Strategy and the Environment*, 1–14. <https://doi.org/10.1002/bse.2558>.
- Chan, D. Y., dan Vasarhelyi, M. A. 2011. "Innovation and Practice of Continuous Auditing." *International Journal of Accounting Information Systems*, 12(2): 152–160. <https://doi.org/10.1016/j.accinf.2011.01.001>.
- Chiu, Victoria, Qi Liu, dan Miklos Vasarhelyi. 2014. "The Development and Intellectual Structure of Continuous Auditing Research." *Journal of Accounting Literature*. 33(1–2): 37–57. <https://doi.org/10.1016/j.acclit.2014.08.001>.
- CICA/AICPA. Continuous Auditing. *Research Report*, Toronto, Canada: The Canadian Institute of Chartered Accountants; 1999.
- Coderre, D., & Police, R. C. M. 2005. *Global Technology Audit Guide: Continuous Aauditing Implications for Assurance, Monitoring, and Risk Assessment* (pp. 1–34). Lake Mary, Florida, USA: The Institute of Internal Auditors.

- Cooper, Donald R., dan Pamela S. Schindler. 2011. *Business Research Methods*. Edisi Kesebelas. The McGraw-Hill/Irwin Series in Operations and Decision Sciences. New York: McGraw-Hill/Irwin.
- Creswell, John W. 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Edisi Keempat. California: SAGE Publication, Inc.
- DePietro, R., Wiarda, E., & Fleischer, M. (1990). "The Context for Change: Organization, Technology and Environment." In L. Tornatzky, & M. Fleischer, *The Process of Technological Innovation* (L.G. and Fleischer, M ed., pp. 151175). Lexington, MA: Lexington Books.
- Dull, Richard dan David Tegarden. 2004. "Using Control Charts to Monitor Financial Reporting of Public Companies." *International Journal of Accounting Information Systems*, 5: 109–127. <https://doi.org/10.1016/j.accinf.2004.01.004>.
- Dull, Richard, David Tegarden, dan Lydia Schleifer. 2006. "ACTIVE: A Proposal for an Automated Continuous Transaction Verification Environment." *Journal of Emerging Technologies in Accounting*, 3: 81–96. <https://doi.org/10.2308/jeta.2006.3.1.81>.
- Eze, Sunday, Sulaimon Olatunji, Vera Chinedu-Eze, Adenike Bello, Adebajji Ayeni, dan Fred Peter. 2019. "Determinants of perceived information need for emerging ICT adoption: A study of UK small service businesses." *The Bottom Line*, 32(2): 158–183. <https://doi.org/10.1108/BL-01-2019-0059>.
- Ezzamouri, Naoual dan Joris Hulstijn. 2018. "Continuous monitoring and auditing in municipalities." *Proceedings of 19th Annual International Conference on Digital Government Research*: 1–10. Delft: The Delft University of Technology. <https://doi.org/10.1145/3209281.3209301>.
- Farkas, Maia, and Uday S. Murthy. 2014. "Nonprofessional Investors' Perceptions of the Incremental Value of Continuous Auditing and Continuous Controls Monitoring: An Experimental Investigation." *International Journal of Accounting Information Systems*, 15 (2): 102–21. <https://doi.org/10.1016/j.accinf.2013.11.002>.

- Gangwar, Hemlata, Hema Date, dan A.D. Raoot. 2014. "Review on IT adoption: Insights from recent technologies." *Journal of Enterprise Information Management*, 27(4): 488–502. <https://doi.org/10.1108/JEIM-08-2012-0047>.
- Ghobakhloo, M., D. Arias- Aranda, dan J. Benitez- Amado. 2011. "Adoption of e- commerce applications in SMEs." *Industrial Management & Data Systems*, 111(8): 1238–1269. <https://doi.org/10.1108/02635571111170785>.
- Gonzalez, George, Pratyush Sharma, dan Dennis Galletta. 2012. "The Antecedents of the Use of Continuous Auditing in the Internal Auditing Context." *International Journal of Accounting Information Systems*, 13: 248–262. <https://doi.org/10.1016/j.accinf.2012.06.009>.
- Hennink, Monique, Inge Hutter, dan Ajay Bailey. 2012. *Qualitative Research Methods*. London: SAGE Publication, Ltd.
- Hong, Se Joon, James Thong, dan Kar Yan Tam. 2006. "Understanding continued information technology usage behavior: A comparison of three models in the context of mobile Internet." *Decision Support Systems*, 42: 1819–1834. <https://doi.org/10.1016/j.dss.2006.03.009>.
- Hossain , M. Alamgir dan M. Quaddus. 2011. "The adoption and continued usage intention of RFID: an integrated framework." *Information Technology & People*, 24 (3): 236–256. <https://doi.org/10.1108/09593841111158365>.
- Institute of Internal Auditors. 2017. *International Standards for the Professional Practice of Internal Auditing*.
- Jeyaraj, Anand, Joseph W. Rottman, Mary C. Lacity. 2006. "A Review of the Predictors, Linkages, and Biases in IT Innovation Adoption Research." *Journal of Information Technology*, 21(1):1–23. <https://doi.org/10.1057/palgrave.jit.2000056>.
- Kementerian Pendayagunaan Aparatur Dan Reformasi Birokrasi. 2021. "Indeks E-Government Indonesia Naik 19 Peringkat". Diakses pada 6 Maret 2021. <https://www.menpan.go.id/site/berita-terkini/indeks-e-government-indonesia-naik-19-peringkat-di-level-internasional>.

- Komisi Pemberantasan Korupsi. 2021. "Statistik TPK Berdasarkan Instansi". Diakses pada 5 Maret 2021. <https://www.kpk.go.id/id/statistik/penindakan/tpk-berdasarkan-instansi>.
- Kuan, Kevin dan Patrick Chau. 2001. "A Perception-Based Model for EDI Adoption in Small Businesses Using a Technology-Organization-Environment Framework." *Information & Management*, 38: 507–521. [https://doi.org/10.1016/S0378-7206\(01\)00073-8](https://doi.org/10.1016/S0378-7206(01)00073-8).
- Kuhn, J., dan S. Sutton. 2010. "Continuous auditing in ERP system environments: the current state and future directions." *Journal of Information Systems*, 24 (1): 91–112. <https://doi.org/10.2308/jis.2010.24.1.9>.
- Lin, Ching Wen dan Wang, Chih-Hung. 2011. "A Selection Model for Auditing Software." *Industrial Management and Data Systems*. 111 (5): 776–790. <https://doi.org/10.1108/02635571111137304>.
- Lombardi, Rosa, Raffaele Trequattrini, Benedetta Cuzzo, dan Myriam Cano-Rubio. 2019. "Corporate Corruption Prevention, Sustainable Governance and Legislation: First Exploratory Evidence from the Italian Scenario." *Journal of Cleaner Production*, 10: 666–675. <https://doi.org/10.1016/j.jclepro.2019.01.214>.
- Madani, H.H. 2009. "The role of internal auditors in ERP-based organizations." *Journal of Accounting & Organizational Change*, 5 (4): 514–526. <https://doi.org/10.1108/18325910910994702>.
- Majdalawieh, M., Sahraoui, S. dan R. Barkhi. 2012. "Intra/inter process continuous auditing (IIPCA), integrating CA within an enterprise system environment." *Business Process Management Journal*, 18(2): 304–327. <https://doi.org/10.1108/14637151211225216>.
- Marques, Rui Pedro, Henrique Santos, dan Carlos Santos. 2012. "A solution for real time monitoring and auditing of organizational transactions." *Procedia Technology*. 591: 190–198. <https://doi.org/10.1016/j.protcy.2012.09.021>.
- Menteri Pendayagunaan Aparatur Negara. 2008. *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor*

PER/220/M.PAN/7/2008 Tahun 2008 tentang Jabatan Fungsional Auditor dan Angka Kreditnya.

- Moeller, Robert R. 2016. *Brink's Modern Internal Auditing: A Common Body of Knowledge*. Edisi Kedelapan. Wiley Corporate F&A. Hoboken, New Jersey: Wiley.
- Omoteso, Kamil. 2012. "The Application of Artificial Intelligence in Auditing: Looking back to the Future." *Experts Systems with Applications*, 39(9): 8490 – 8495. <https://doi.org/10.1016/j.eswa.2012.01.098>.
- Petraşcu, Daniela dan Alexandra Tieanu. 2014. "The Role of Internal Audit in Fraud Prevention and Detection." *Procedia Economics and Finance*. 16: 489–497. [https://doi.org/10.1016/S2212-5671\(14\)00829-6](https://doi.org/10.1016/S2212-5671(14)00829-6).
- Piaralal, S.K., S.R. Nair, N. Yahya, dan J.A. Karim. 2015. An integrated model of the likelihood and extent of adoption of green practices in small and medium sized logistics firms." *American Journal of Economics*, 5: 251–258. <https://doi.org/10.5923/c.economics.201501.32>
- Presiden Republik Indonesia. *Instruksi Presiden Republik Indonesia Nomor 3 Tahun 2003 tentang Kebijakan dan Strategi Nasional Pengembangan E-Government*. 9 Juni 2003.
- Puslitbangwas BPKP. 2017. *Laporan Pengkajian Penerapan Continuous Auditing Continuous Monitoring di Lingkungan Instansi Pemerintah: BPKP*.
- Rabaa'i, Ahmad. 2016. "Adoption of e-Government in Developing Countries: The Case of the State of Kuwait". *Journal of Emerging Trends in Computing and Information Sciences*, 7 (2): 77–101.
- Republik Indonesia. *Peraturan Pemerintah No.60 Tahun 2008 Tentang Sistem Pengendalian Internal*. 28 Agustus 2008.
- Radio Republik Indonesia. 2021. "Kasus Korupsi Terbanyak Di Pemerintah Pusat". Diakses pada 6 Maret 2021. <https://rri.co.id/nasional/peristiwa/856825/kasus-korupsi-terbanyak-di-pemerintah-pusat>

- Rezaee, Zabihollah, Rick Elam, dan Ahmad Sharbatoghlie. 2001. "Continuous auditing: The audit of the future." *Managerial Auditing Journal*. 16. 150–158. 10.1108/02686900110385605.
- Rezaee, Zabihollah, Ahmad Sharbatoghlie, Rick Elam, dan Peter McMickle. 2002. "Continuous Auditing: Building Automated Auditing Capability." *Auditing a Journal of Practice & Theory*, 21: 147–163. <https://doi.org/10.2308/aud.2002.21.1.147>.
- Rezaee, Zabihollah, Ahmad Sharbatoghlie, Rick Elam, dan P.L. McMickle. (2018), "Continuous Auditing: Building Automated Auditing Capability." Disunting oleh Chan, D.Y., Chiu, V. and Vasarhelyi, M.A. *Continuous Auditing (Rutgers Studies in Accounting Analytics)*, Emerald Publishing Limited, Bingley. <https://doi.org/10.1108/978-1-78743-413-420181008>.
- Rikhardsson, Pall, Kishore Singh, dan Peter Best. 2019. "Exploring continuous auditing solutions and internal auditing: A research note." *Journal of Accounting and Management Information Systems*, 18(4): 614–639. <https://doi.org/10.24818/jamis.2019.04006>.
- Rogers, E. M. 2003. *Diffusion of Innovations*. Edisi Kelima. New York: Free Press.
- Sabherwal, Rajiv, Anand Jeyaraj, dan Charles Chowa. 2006. "Information System Success: Individual and Organizational Determinants." *Management Science*. 52(12): 1849–1864. <https://doi.org/10.1287/mnsc.1060.0583>.
- Schein, Edgar H. 2017. *Organizational Culture and Leadership*. Edisi Kelima. Hoboken: Wiley.
- Siew, Eu-Gen, Khairina Rosli, dan Paul Yeow. 2020. "Organizational and environmental influences in the adoption of computer-assisted audit tools and techniques (CAATTs) by audit firms in Malaysia." *International Journal of Accounting Information Systems*. 36: 1–19. <https://doi.org/10.1016/j.accinf.2019.100445>.
- Smith, Malcolm. 2003. *Research Methods in Accounting*. London ; Thousand Oaks: Sage Publications.

- Soedarsono, Slamet; Sri Mulyani, Hiro Tugiman, dan Suhardi, Didik. 2019. "Information Quality and Management Support as Key Factors in the Applications of Continuous Auditing and Continuous Monitoring: An Empirical Study in the Government Sector of Indonesia." *Contemporary Economics*, 13 (3): 335–350. <https://doi.org/10.5709/ce.1897-9254.317>.
- Sun, T., Alles, M., dan Vasarhelyi, M. A. 2015. "Adopting continuous auditing: a cross-sectional comparison between China and the United States." *Managerial Auditing Journal*, 30 (2):176–204. <https://doi.org/10.1108/MAJ-08-2014-1080>.
- Tornatzky, L.G. and Fleischer, M. 1990. *The Process of Technology Innovation*. Lexington: Lexington Books.
- Tushman, Michael, dan David Nadler. 1986. Organizing for Innovation. *California Management Review*, 28(3): 74–92. <https://doi.org/10.2307/41165203>.
- United Nations. 2021. EGDI Index Reional Data-South Eastern Asia. Diakses pada 6 Maret 2021. <https://publicadministration.un.org/egovkb/en-us/Data/Region-Information/id/17-Asia---South-eastern-Asia>.
- Vasarhelyi, Miklos A., Michael Alles, Siripan Kuenkaikaew, dan James Littlely. 2012. "The Acceptance and Adoption of Continuous Auditing by Internal Auditors: A Micro Analysis." *International Journal of Accounting Information Systems*, 13 (3): 267–81. <https://doi.org/10.1016/j.accinf.2012.06.011>.
- Vasarhelyi, M. A., & Halper, F. B. 1991. "The continuous audit of online systems." *Auditing: A Journal of Practice and Theory*, 10(1): 110–125.
- Widuri, Rindang, Brendan O'Connell, dan P. Yapa. (2016). "Adopting generalized audit software: an Indonesian perspective." *Managerial Auditing Journal*. 31. 821-847. [10.1108/MAJ-10-2015-1247](https://doi.org/10.1108/MAJ-10-2015-1247).
- Yin, Robert K. 2014. *Case Study Research Design and Method*. Edisi Kelima. Thousand Oaks, California: SAGE Publication, Inc.

- Yoon, Tom dan Joey George. 2013. “Why aren’t organizations adopting virtual worlds?” *Computers in Human Behavior*, 29: 772–790. <https://doi.org/10.1016/j.chb.2012.12.003>.
- Zhu, Kevin dan Kenneth L. Kraemer. 2005. “Post-Adoption Variations in Usage and Value of E-Business by Organizations: Cross-Country Evidence from the Retail Industry.” *Information Systems Research* 16(1): 61–84. <https://doi.org/10.1287/isre.1050.0045>.