



DAFTAR PUSTAKA

- AAIPI. (2018). *Pedoman Perencanaan Audit Berbasis Risiko Auditor Intern Pemerintah Indonesia*. DPN AAIPI.
- Alam, Md. K. (2020). A systematic qualitative case study: Questions, data collection, NVivo analysis and saturation. *Qualitative Research in Organizations and Management: An International Journal*, 16(1), 1–31. <https://doi.org/10.1108/QROM-09-2019-1825>
- Alguezaui, S., & Filieri, R. (2010). Investigating the role of social capital in innovation: Sparse versus dense network. *Journal of Knowledge Management*, 14(6), 891–909. <https://doi.org/10.1108/13673271011084925>
- Ali, N. A. M., & Kasim, N. (2019). Talent management for Shariah auditors: Case study evidence from the practitioners. *International Journal of Financial Research*, 10(3), 252–266. Scopus. <https://doi.org/10.5430/ijfr.v10n3p252>
- Alias, N. (2019). Internal auditor's compliance to code of ethics: Empirical findings from Malaysian Government-linked companies. *Journal of Financial Crime*, 26(1), 179–194. <https://doi.org/10.1108/JFC-07-2017-0066>
- Ambrosini, V., & Bowman, C. (2009). What are dynamic capabilities and are they a useful construct in strategic management? *International Journal of Management Reviews*, 11(1), 29–49. <https://doi.org/10.1111/j.1468-2370.2008.00251.x>
- Andreas, G. K., Panagiotis, K., Ioannis, P., & Dimitrios, L. (2020). Risk based internal audit at Greek listed shipping companies of New York stock exchange. *Journal of Accounting and Taxation*, 12(4), 135–144. <https://doi.org/10.5897/JAT2020.0418>
- Boateng, H., & Narteh, B. (2015). Knowledge application in Ghanaian industries. *Information Development*, 31(2), 176–185. <https://doi.org/10.1177/02666666913512145>
- Bogner, W. C., Thomas, H., & McGee, J. (1999). Competence and Competitive Advantage: Towards a Dynamic Model. *British Journal of Management*, 10(4), 275–290. <https://doi.org/10.1111/1467-8551.00139>
- BPKP. (2018). *Pedoman Konsepsi Perencanaan Pengawasan Intern Berbasis Risiko bagi APIP Daerah*.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative research in psychology*, 3(2), 77–101.
- Cegliński, P. (2020). The relations between dynamic capabilities and core competencies on the case of polish companies. *Administrative Sciences*, 10(3). Scopus. <https://doi.org/10.3390/admsci10030048>
- Chen, H.-C., Holton, E. F., & Bates, R. (2005). Development and validation of the learning transfer system inventory in Taiwan. *Human Resource Development Quarterly*, 16(1), 55–84. <https://doi.org/10.1002/hrdq.1124>
- Chinnapong, P., Aujirapongpan, S., Koompai, S., Dowpiset, K., & Jiraphanumes, K. (2021). The Effect Of Information Technology And Dynamic Capabilities On Human Resources Competencies And Innovative Performance. *ABAC Journal*, 41(4), 198–223. Scopus.



- Chyi Lee, C., & Yang, J. (2000). Knowledge value chain. *Journal of Management Development*, 19(9), 783–794. <https://doi.org/10.1108/02621710010378228>
- CIIA. (2014). *Risk Based Internal Auditing*. Chartered of Internal Auditors.
- Coetzee, P., & Lubbe, D. (2013). The use of risk management principles in planning an internal audit engagement. *Southern African Business Review*, 17(2), 113–139.
- Coetzee, P., & Lubbe, D. (2014). Improving the efficiency and effectiveness of risk-based internal audit engagements. *International Journal of Auditing*, 18(2), 115–125. <https://doi.org/10.1111/ijau.12016>
- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (fifth edition). Sage publications.
- Cummings, J. N. (2004). Work Groups, Structural Diversity, and Knowledge Sharing in a Global Organization. *Management Science*, 14.
- De la Rosa, S. (2008). How to effectively review your organisation's risk management process. *Johannesburg, Institute of Internal Auditors Training Programme*.
- Denford, J. S. (2013). Building knowledge: Developing a knowledge-based dynamic capabilities typology. *Journal of Knowledge Management*, 17(2), 175–194. <https://doi.org/10.1108/13673271311315150>
- Eggers, J. P., & Kaplan, S. (2013). Cognition and Capabilities: A Multi-Level Perspective. *Academy of Management Annals*, 7(1), 295–340. <https://doi.org/10.5465/19416520.2013.769318>
- Elbardan, H., Ali, M., & Ghoneim, A. (2016). Enterprise Resource Planning Systems Introduction and Internal Auditing Legitimacy: An Institutional Analysis. *Information Systems Management*, 33(3), 231–247. <https://doi.org/10.1080/10580530.2016.1188545>
- Erlina, & Muda, I. (2018). Determinants of the implementation of risk-based internal auditing in regencies/cities in North Sumatera province. *International Journal of Civil Engineering and Technology*, 9(5), 1360–1372.
- Erlina, Nasution, A. A., Yahya, I., Muda, I., & Mulyani, S. (2020). Top Management Commitment as a Potential Variable to Explain Successful Implementation of Risk Based Internal Audit. *International Journal of Innovation*, 11(1), 15.
- Fong, P. S. W., & Fung Lee, H. (2009). Acquisition, reuse and sharing of knowledge in property management firms. *Facilities*, 27(7/8), 291–314. <https://doi.org/10.1108/02632770910956148>
- Gani, N. I. Abd., Rathakrishnan, M., & Krishnasamy, H. N. (2020). A Pilot Test For Establishing Validity And Reliability Of Qualitative Interview In The Blended Learning English Proficiency Course. *Journal of Critical Reviews*, 7(05). <https://doi.org/10.31838/jcr.07.05.23>
- Gibbs, G. R. (2007). *Analyzing qualitative data*. In U. Flick (Ed.). *he Sage qualitative research kit*. Thousand Oaks.



- Giniuniene, J., & Pundziene, A. (2020). Dynamic capabilities: Closing the competence gap in order to assure exploitation of new opportunities. *Engineering Economics*, 31(4), 461–471. Scopus. <https://doi.org/10.5755/j01.ee.31.4.24239>
- Gonzalez, R. V. D., & Melo, T. M. (2019). Analyzing dynamic capability in teamwork. *Journal of Knowledge Management*, 23(6), 1196–1217. <https://doi.org/10.1108/JKM-08-2018-0478>
- Görener, A. (2017). Risk Based Internal Audit. Dalam H. Dinçer & Ü. Hacıoğlu (Ed.), *Risk Management, Strategic Thinking and Leadership in the Financial Services Industry* (hlm. 261–275). Springer International Publishing. https://doi.org/10.1007/978-3-319-47172-3_17
- Hackman, J. R., & Wageman, R. (2005). A Theory of Team Coaching. *Academy of Management Review*, 30(2), 269–287. <https://doi.org/10.5465/amr.2005.16387885>
- Helfat, C. E., & Winter, S. G. (2011). Untangling Dynamic and Operational Capabilities: Strategy for the (N)ever-Changing World. *Strategic Management Journal*, 32(11), 1243–1250. <https://doi.org/10.1002/smj.955>
- Hiss, J., Freund, M., & Kahana, T. (2007). The forensic expert witness—An issue of competency. *Forensic Science International*, 168(2–3), 89–94. <https://doi.org/10.1016/j.forsciint.2006.06.004>
- Hung, Y., Huang, S., Lin, Q., & Tsai, M. (2005). Critical factors in adopting a knowledge management system for the pharmaceutical industry. *Industrial Management & Data Systems*, 105(2), 164–183. <https://doi.org/10.1108/02635570510583307>
- Ishak, N. A., Islam, M. Z., & Sumardi, W. A. (2021). Human resource management practices in creating a committed workforce for fostering knowledge transfer: A theoretical framework. *VINE Journal of Information and Knowledge Management Systems*. <https://doi.org/10.1108/VJIKMS-02-2020-0020>
- Jensen, S. H., Poufelt, F., & Kraus, S. (2010). Managerial routines in professional service firms: Transforming knowledge into competitive advantages. *The Service Industries Journal*, 30(12), 2045–2062. <https://doi.org/10.1080/02642060903191082>
- Kallio, H., Pietilä, A.-M., Johnson, M., & Kangasniemi, M. (2016). Systematic methodological review: Developing a framework for a qualitative semi-structured interview guide. *Journal of Advanced Nursing*, 72(12), 2954–2965. <https://doi.org/10.1111/jan.13031>
- Katkalo, V. S., Pitelis, C. N., & Teece, D. J. (2010). Introduction: On the nature and scope of dynamic capabilities. *Industrial and Corporate Change*, 19(4), 1175–1186. <https://doi.org/10.1093/icc/dtq026>
- Kiessling, T. S., Richey, R. G., Meng, J., & Dabic, M. (2009). Exploring knowledge management to organizational performance outcomes in a transitional economy. *Journal of World Business*, 44(4), 421–433. <https://doi.org/10.1016/j.jwb.2008.11.006>
- Kinyua, G. M. (2015). *Effect of Knowledge Conversion and Knowledge Application on Performance of Commercial Banks in Kenya*. 3(10), 14.



- Kostova, T., & Roth, K. (2002). Adoption of an Organizational Practice by Subsidiaries of Multinational Corporations: Institutional and Relational Effects. *Academy of Management Journal*, 45(1), 215–233. <https://doi.org/10.5465/3069293>
- Lam, A. (2000). Tacit Knowledge, Organizational Learning and Societal Institutions: An Integrated Framework. *Organization Studies*, 21(3), 487–513. <https://doi.org/10.1177/0170840600213001>
- LeBrasseur, R., Whissell, R., & Ojha, A. (2002). Organisational Learning, Transformational Leadership and Implementation of Continuous Quality Improvement in Canadian Hospitals. *Australian Journal of Management*, 27(2), 141–162. <https://doi.org/10.1177/031289620202700203>
- Lin, H. (2007). Knowledge sharing and firm innovation capability: An empirical study. *International Journal of Manpower*, 28(3/4), 315–332. <https://doi.org/10.1108/01437720710755272>
- Lipshitz, R., Popper, M., & Friedman, V. J. (2002). A Multifacet Model of Organizational Learning. *The Journal of Applied Behavioral Science*, 38(1), 78–98. <https://doi.org/10.1177/0021886302381005>
- Liyanage, C., Elhag, T., Ballal, T., & Li, Q. (2009). Knowledge communication and translation – a knowledge transfer model. *Journal of Knowledge Management*, 13(3), 118–131. <https://doi.org/10.1108/13673270910962914>
- Lois, P., Drogalas, G., Nerantzidis, M., Georgiou, I., & Gkampeta, E. (2021). Risk-based internal audit: Factors related to its implementation. *Corporate Governance: The International Journal of Business in Society*, 21(4), 645–662. <https://doi.org/10.1108/CG-08-2020-0316>
- Loon Hoe, S., & McShane, S. (2010). Structural and informal knowledge acquisition and dissemination in organizational learning: An exploratory analysis. *The Learning Organization*, 17(4), 364–386. <https://doi.org/10.1108/09696471011043117>
- Løwendahl, B. R., Revang, Ø., & Fosstenløkken, S. M. (2001). Knowledge and Value Creation in Professional Service Firms: A Framework for Analysis. *Human Relations*, 54(7), 911–931. <https://doi.org/10.1177/0018726701547006>
- MacAilao, M. C. (2020). The internal auditors beyond auditing norms. *Journal of Critical Reviews*, 7(11), 67–70. Scopus. <https://doi.org/10.31838/jcr.07.11.10>
- Marsh, S. J., & Stock, G. N. (2006). Creating Dynamic Capability: The Role of Intertemporal Integration, Knowledge Retention, and Interpretation. *Journal of Product Innovation Management*, 23(5), 422–436. <https://doi.org/10.1111/j.1540-5885.2006.00214.x>
- Matusik, S. F., & Heeley, M. B. (2005). Absorptive Capacity in the Software Industry: Identifying Dimensions That Affect Knowledge and Knowledge Creation Activities. *Journal of Management*, 31(4), 549–572. <https://doi.org/10.1177/0149206304272293>
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook*. 3rd.



- Moustaghfir, K. (2008). The dynamics of knowledge assets and their link with firm performance. *Measuring Business Excellence*, 12(2), 10–24. Scopus. <https://doi.org/10.1108/13683040810881162>
- Narteh, B. (2010). Knowledge transfer and performance in Danish-Ghanaian strategic alliances. *International Journal of Knowledge Management Studies*, 4(2), 198. <https://doi.org/10.1504/IJKMS.2010.030792>
- Navidi, F., Hassanzadeh, M., & Zolghadr Shojai, A. (2017). Organizational knowledge documentation in project-based institutes: A case study at the satellite research institute. *The Electronic Library*, 35(5), 994–1012. <https://doi.org/10.1108/EL-10-2015-0196>
- Noblet, J.-P., Simon, E., & Parent, R. (2011). Absorptive capacity: A proposed operationalization. *Knowledge Management Research & Practice*, 9(4), 367–377. <https://doi.org/10.1057/kmrp.2011.26>
- Pavlou, P. A., & El Sawy, O. A. (2011). Understanding the Elusive Black Box of Dynamic Capabilities: The Elusive Black Box of Dynamic Capabilities. *Decision Sciences*, 42(1), 239–273. <https://doi.org/10.1111/j.1540-5915.2010.00287.x>
- Reich, Y., Ullmann, G., Van der Loos, M., & Leifer, L. (2009). Coaching product development teams: A conceptual foundation for empirical studies. *Research in Engineering Design*, 19(4), 205–222. <https://doi.org/10.1007/s00163-008-0046-1>
- Sani, S. D., & Abubakar, M. (2021). A proposed framework for implementing risk-based Shari'ah audit. *Journal of Financial Reporting and Accounting*, 19(3), 349–368. <https://doi.org/10.1108/JFRA-02-2020-0041>
- Santo-Tomás Muro, R., Sáenz de Tejada Granados, C., & Rodríguez Romero, E. J. (2020). Green Infrastructures in the Peri-Urban Landscape: Exploring Local Perception of Well-Being through 'Go-Alongs' and 'Semi-Structured Interviews.' *Sustainability*, 12(17), 6836. <https://doi.org/10.3390/su12176836>
- Sekaran, U., & Bougie, R. (2016). *Research methods for business: A skill building approach*. John Wiley & Sons.
- Senge, P. M. (1990). The Leader's New Work: Building Learning Organizations. *Sloan Management Review*, 32(1), 7. ABI/INFORM Collection; Research Library.
- Setyawati, I., Suroso, S., Suryanto, T., & Dini. (2017). Does Financial Performance of Islamic Banking is better? Panel Data Estimation. *European Research Studies Journal*, XX(Issue 2A), 592–606. <https://doi.org/10.35808/ersj/661>
- Shin, S. J., & Zhou, J. (2003). Transformational Leadership, Conservation, and Creativity: Evidence from Korea. *The Academy of Management Journal*, 46(6), 703–714. JSTOR. <https://doi.org/10.2307/30040662>
- Singh, B., & Rao, M. K. (2016). Effect of intellectual capital on dynamic capabilities. *Journal of Organizational Change Management*, 29(2), 129–149. <https://doi.org/10.1108/JOCM-12-2014-0225>
- Smith, P. J. (2001). Learners and their workplaces: Towards a strategic model of flexible delivery of training in the workplace. *Journal of Vocational*



- Education & Training*, 53(4), 609–628. <https://doi.org/10.1080/13636820100200180>
- Sousa, M. J., Cascais, T., & Rodrigues, J. P. (2015). Action Research Study on Individual Knowledge Use in Organizational Innovation Processes. Dalam A. Rocha, A. M. Correia, S. Costanzo, & L. P. Reis (Ed.), *New Contributions in Information Systems and Technologies* (hlm. 75–82). Springer International Publishing.
- Teece, D. J. (2000). Toward an economic theory of the multiproduct firm. Dalam *Advances in Strategic Management* (Vol. 17, hlm. 29–53). Emerald (MCB UP). [https://doi.org/10.1016/S0742-3322\(00\)17002-0](https://doi.org/10.1016/S0742-3322(00)17002-0)
- Teece, D. J., Pisano, G., & Shuen, A. (1997). (1997). Dynamic capabilities and strategic management. *Resources, Firms, and Strategies: A Reader in the Resource-Based Perspective*, 268.
- Teece, D., Peteraf, M., & Leih, S. (2016). Dynamic Capabilities and Organizational Agility: Risk, Uncertainty, and Strategy in the Innovation Economy. *California Management Review*, 58(4), 13–35. <https://doi.org/10.1525/cmr.2016.58.4.13>
- Unger, J. M., Rauch, A., Frese, M., & Rosenbusch, N. (2011). Human capital and entrepreneurial success: A meta-analytical review. *Journal of Business Venturing*, 26(3), 341–358. <https://doi.org/10.1016/j.jbusvent.2009.09.004>
- Valkanos, E., & Fragoulis, I. (2007). Experiential learning – its place in in-house education and training. *Development and Learning in Organizations: An International Journal*, 21(5), 21–23. <https://doi.org/10.1108/14777280710779454>
- Wang, C. L., & Ahmed, P. K. (2003). Organisational learning: A critical review. *The Learning Organization*, 10(1), 8–17. <https://doi.org/10.1108/09696470310457469>
- Yamhill, S., & McLean, G. N. (2005). Factors affecting transfer of training in Thailand. *Human Resource Development Quarterly*, 16(3), 323–344. <https://doi.org/10.1002/hrdq.1142>
- Yang, S.-C., & Farn, C.-K. (2010). Investigating Tacit Knowledge Acquisition and Sharing from the Perspective of Social Relationships—A Multilevel Model. *Asia Pacific Management Review*, 20.
- Yazid, H., & Suryanto, T. (2016). An Investigation of Factors Influencing Audit Quality According to Islamic Audit: A Study for the Jakarta Islamic Index. *International Journal of Economics and Business Administration*, IV(Issue 1), 20–38. <https://doi.org/10.35808/ijeba/90>
- Yin, R. K. (2018). *Case study research and applications*. Sage.
- Yusuf, A. M. (2016). *Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan*. Prenada Media.
- Zahra, S. A., & George, G. (2002). Absorptive Capacity: A Review, Reconceptualization, and Extension. *The Academy of Management Review*, 27(2), 185. <https://doi.org/10.2307/4134351>
- Zarefar, A., Andreas, & Zarefar, A. (2016). The Influence of Ethics, Experience and Competency toward the Quality of Auditing with Professional Auditor



Scepticism as a Moderating Variable. *Procedia - Social and Behavioral Sciences*, 219, 828–832. <https://doi.org/10.1016/j.sbspro.2016.05.074>

Zheng, S., Zhang, W., & Du, J. (2011). Knowledge-based dynamic capabilities and innovation in networked environments. *Journal of Knowledge Management*, 15(6), 1035–1051. <https://doi.org/10.1108/136732711111179352>