

## DAFTAR PUSTAKA

- Adams, M. B. (1994). Agency Theory and the Internal Audit. *Managerial Auditing Journal*, 9(8), 8–12.
- Al-Twaijry, A. A. M. (2003). The Development of Internal Audit in Saudi Arabia: An Institutional Theory Perspective. *Critical Perspectives on Accounting*, 14(5), 507–531.
- Alzeban, A., & Sawan, N. (2015). The Impact of Audit Committee Characteristics on the Implementation of Internal Audit Recommendations. *Journal of International Accounting, Auditing and Taxation*, 24, 61–71.
- Amalia, Y. (2019). *Kasus Suap, Direktur Krakatau Steel Dituntut 2 Tahun Penjara dan Denda Rp100 Juta*. <https://www.merdeka.com/peristiwa/kasus-suap-direktur-krakatau-steel-dituntut-2-tahun-penjara-dan-denda-rp-100-juta.html>.
- Anugrah, Y. D. Y., & Masruro, H. W. (2022). The Role of Internal Audit in the Implementation of Good Governance in Islamic Banking. *Muhasabatuna: Jurnal Akuntansi dan Keuangan Islam*, 1(1), 61–67.
- Arena, M., Arnaboldi, M., & Azzone, G. (2006). Internal Audit in Italian Organizations: A Multiple Case Study. *Managerial Auditing Journal*, 21(3), 275–292.
- Arena, M., & Azzone, G. (2009). Internal Audit Effectiveness: Relevant Drivers of Auditees' Satisfaction. *International Journal of Auditing*, 13, 43–60. <https://doi.org/https://doi.org/10.1111/j.1099-1123.2008.00392.x>
- Arieska, M., & Gunawan, B. (2011). Pengaruh Aliran Kas Bebas dan Keputusan Pendanaan Terhadap Nilai Pemegang Saham dengan Set Kesempatan Investasi dan Dividen Sebagai Variabel Moderasi. *Jurnal Akuntansi Dan Keuangan*, 13(1). <https://doi.org/10.9744/jak.13.1.13-23>
- Arkorful, V. E., Lugu, B. K., Arkorful, V. A., & Charway, S. M. (2022). Probing the Predictors of Fraud Using the Fraud Diamond Theory: An Empirical Evidence from Local Governments in Ghana. *Forum for Development Studies*, 49(2), 291–318. <https://doi.org/10.1080/08039410.2022.2080759>
- Boynton, E. A. (2002). *Modern Auditing, Buku 1 Edisi 7*. Erlangga.
- Brigham, E. F., & Houstonn, J. F. (2001). *Manajemen Keuangan* (8th ed.). Erlangga.
- Budiati, L. (2012). *Good Governance dalam Pengelolaan Lingkungan Hidup*. Ghalia Indonesia.

- CNN Indonesia. (2021). *Polisi Akan Periksa Dirut Telkomsel Soal Dugaan Korupsi*.
- Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). SAGE Publication, Inc.
- Daniri, M. A. (2005). *Good Corporate Governance: Konsep dan Penerapannya dalam Konteks Indonesia*. Ray Indonesia.
- Dejnaronk, J., Little, H. T., Mujtaba, B. G., & Mcclelland, R. (2016). *Factors Influencing the Effectiveness of the Internal Audit Function in Thailand*. <https://doi.org/10.21102/jbpr.2016.12.112.05>
- Diaz, P. (2002). Peran Akuntan Perusahaan pada Good Corporate Governance. *Jurnak Akuntansi*, 6(1), 86–102.
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147–160.
- Dittenhofer, 2001 Mort. (2001). Internal Auditing Effectiveness : An Expansion of Present Methods Which Resources Have Been Provided ; and the Determination that Organization. *Management Accounting Research*, 16(8), 443–450.
- Dougherty, C. (2007). *Introduction to Econometrics* (3rd ed.). Oxford University Press.
- FCGI. (2012). *Peranan Dewan Komisaris dan Komite Audit dalam Pelaksanaan Tata Kelola Perusahaan (Corporate Governance)*.
- Ghozali, I. (2013). *Aplikasi Analisis Multivariate dengan Program SPSS* (Edisi Ketujuh). Badan Penerbit Universitas Diponegoro.
- Goodwin, J. (2003). The Relationship Between the Audit Committee and the Internal Audit Function: Evidence from Australia and New Zealand. *International Journal of Auditing*, 7(3), 263–278.
- Gramling, A., Maletta, M., Schneider, A., & Church, B. (2004). The Role of the Internal Audit Function in Corporate Governance. *Journal of Accounting Literature*, 23, 194–244.
- Hamilton, A. (1985). *Internal Auditing: Key to Financial and Operations Improvement*. Author.
- Healy, P. M., & Palepu, K. G. (2001). Information Asymmetry, Corporate Disclosure, and the Capital Markets: a Review of the Empirical Disclosure Literature. *Journal of Accounting and Economics*, 31(1–3), 405–440.

- Heilemariam, S. (2014). *Determinants of Internal Audit Effectiveness in the Public Sector, Case Study in Selected Ethiopian Public Sector Offices*. Jimma University.
- IIA. (2017). *International Professional Practices Framework (IPPF)*.
- Jachi, M., & Yona, L. (2019). The Impact of Ethics & Objectivity of Internal Audit Personnel on Transparency & Accountability Case of Zimbabwe Local Authorities. *European Journal of Business and Management*, 11(7). <https://doi.org/10.7176/ejbm/11-7-09>
- Johnson, & Christensen, Y. (2014). "Peran Profesionalisme Auditor dalam Mengukur Tingkat Materialitas pada Pemeriksaan Laporan Keuangan". *Jurnal Ilmiah Mahasiswa Akuntansi*, 1(3).
- Josh, P. L., & Karyawati, G. (2022). The Institutional Theory on the Internal Audit Effectiveness: The Case of India. *Iranian Journal of Management Studies (IJMS)*, 15(1), 35–48.
- Kharismatuti, N., & Hadiprajitno, B. (2012). Pengaruh Kompetensi dan Independensi Terhadap Kualitas Audit dengan Etika Auditor sebagai Variabel Moderasi (Studi Empiris pada Internal Auditor BPKP DKI Jakarta). *Diponegoro Journal Of Accounting*, 1(1), 1–10.
- Kompas.com. (2021). *Jadi Juara Umum di AKHLAK AWARD 2021, Telkom: Bukti Efektivitas Implementasi Nilai di Perusahaan*.
- Kurniawan, A. (2012). *Audit Internal Added Value for Organizations*. BPFE.
- Lenz, R., Sarens, G., & Jeppesen, K. K. (2018). In Search of a Measure of Effectiveness for Internal Audit Functions: An Institutional Perspective EDPACS – The EDP Audit. *EDPACS*, 58(2), 1–36.
- Lin, S., Pizzini, M., Vargus, M., & Bardhan, I. R. (2011). The Role of Internal Audit Function in the Disclosure of Material Weaknesses. *The Accounting Review*, 86(1), 287–323.
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340–363.
- Mihret, D. G. (2014). How Can We Explain Internal Auditing? The Inadequacy of Agency Theory and a Labor Process Alternative. *Critical Perspectives on Accounting*, 25(8), 771–782. <https://doi.org/10.1016/j.cpa.2014.01.003>
- Mihret, D. G., & Yismaw, A. W. (2007). Internal Audit Effectiveness: An Ethiopian Public Sector Case Study. *Managerial Auditing Journal*, 22(5), 470–484.

- Moeller, R. (2005). *Brink's Modern Intern Auditing* (6th Ed). John Wiley & Sons, Inc.
- Novatiani, R. A., Afiah, N. N., Soemantri, R., & Ritchi, H. (2018). Internal Audit Function and Application of Good Corporate Governance at Public Indonesian Commercial Banks. *European Research Studies Journal*, 21(3), 381–388. <https://doi.org/10.35808/ersj/1389>
- Novatiani, RA. (2017). Analysis Ability Professional Internal Auditor (In The Three State- Owned Company In Bandung). *International Journal of Scientific & Technology Research*, 6(3).
- Olifia. (2021). *Telkom Raih 1st The Best IGCGA 2021, Praktek Tata Kelola Berstandar Tinggi*.
- Orchad, C. (2016). Penerapan Good Corporate Governance dalam Upaya Mewujudkan BUMN yang Berbudaya. *Jurnal Hukum Samudra Keadilan*, 11(2).
- Prawitt, D. F., Smith, L. J., & Wood, A. D. (2009). Internal Audit Quality and Earnings Management. *The Accounting Review*, 84(4), 1255–1280.
- PwC. (2010). A Future Rich in Opportunity: Internal Audit must Seize Opportunities to Enhance its Relevancy, State of the Internal Profession Study. *PwC, New York*.
- Raghuandan, K., Read, W. J., & Rama, D. V. (2001). Audit Committee Composition, 'Gray Directors', and Interaction with Internal Auditing. *Accounting Horizons*, 15(2), 105–118.
- Rahma, A. (2019). *Sofyan Basir Dituntut 5 Tahun Penjara di Kasus Suap PLTU Riau-I*. <https://nasional.tempo.co/>
- Raiborn, C., Butler, J. B., Martin, K., & Pizzini, M. (2017). The Internal Audit Function: Prerequisite for Good Governance. *The Journal of Corporate Accounting & Finance*. <https://doi.org/10.1002/jcaf>
- Sarens, G. (2009). Internal Auditing Research: Where are We Going? *International Journal of Auditing*, 13(1), 1–7.
- Sarens, G., Abdolmohammadi, M. J., & Lenz, R. (2012). Factors Associated with the Internal Audit Function's Role in Corporate Governance. *Journal of Applied Accounting Research*, 13(2), 191–204.
- Sawyer, D., Dittenhofer, & Scheiner. (2003). *Audit Internal Sawyer* (Buku 1 Ed). Salemba Empat.

- Scott, W. R., & Meyer, J. W. (1991). *The Organization of Societal Sector: Propositions and Early Evidence, in The New Institutionalism in Organizational Analysis*. The University of Chicago Press.
- Soh, D. S. B., & Martinov-Bennie, N. (2011). The Internal Audit Function: Perceptions of Internal Audit Roles, Effectiveness and Evaluation. *Managerial Auditing Journal* (Vol. 26, Issue 7).
- Sugiyono. (2016). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta, CV.
- Tugiman, H. (2006). *Standar Profesional Audit Internal*. Kanisius.
- Vadasi, C., Bekiaris, M., & Andrikopoulos, A. (2020). Corporate Governance and Internal Audit: An Institutional Theory Perspective. *Corporate Governance (Bingley)*, 20(1), 175–190. <https://doi.org/10.1108/CG-07-2019-0215>
- Vinten, G. (1999). Audit Independence in the UK - The State of the Art. *Managerial Auditing Journal*, 14(8), 408–437.
- Wahab, H. A., & Fachriyah, N. (2017). Persepsi Auditor Mengenai Pengaruh Independensi dan Etika Auditor Terhadap Kualitas Audit dengan Good Corporate Governance sebagai Variabel Moderasi. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 5(2).
- Wardoyo, T. S., & Lena. (2010). Peranan Auditor Internal dalam Menunjang Pelaksanaan Good Corporate Governance (Studi Kasus pada PT Dirgantara Indonesia). *Akurat Jurnal Ilmiah Akuntansi*, 3.
- Westhausen, H. U. (2017). The Escalating Relevance of Internal Auditing as Anti-fraud Control. *Journal of Financial Crime*, 24(2), 322–328.
- Widarjono, A. (2015). *Statistika Terapan* (Edisi Pertama). UPP STIM YKPN.
- Yadiati, W., & Mubarak, A. (2017). *Kualitas Pelaporan Keuangan Kajian Teoretis dan Empiris*. Kencana.
- Yin, R. K. (1984). *Case Study Research: Design and Methods*. Calif: Sage Publications.
- Yuanjaya, P. (2019). *Sengkarut Tata Kelola BUMN Kita*.
- Zarkasyi, W. (2008). *Good Corporate Governance pada Badan Usaha Manufaktur, Perbankan dan Jasa Keuangan lainnya*. Alfabeta.