

DAFTAR PUSTAKA

- Agyemang, J. (2020). Internal control and *fraud* detection. *International Journal of Scientific Research and Management Studies*, 49.
- Albrecht, W. S. (2012). *Fraud Examination*. South-Western: Cengage Learning.
- Alzeban, A., & Gwilliam, D. (2014). Factors affecting the internal audit effectiveness: A survey of the Saudi public sector. *Journal of International Accounting, Auditing and Taxation*, 23(2), 74-86.
- Al-Twajjry, A. A., Brierley, J. A., & Gwilliam, D. R. (2003). The development of internal audit in Saudi Arabia: an institutional theory perspective. *Critical Perspectives on Accounting*, 14(5), 507-531.
- Ananda, D., & Ester, L. (2023). *Laporan Hasil Pemantauan Tren Penindakan Kasus Korupsi Tahun 2022*. Indonesia Corruption Watch.
- Arena, M., & Azzone, G. (2009). Identifying organizational drivers of internal audit effectiveness. *International Journal of Auditing*, 13(1), 43-60.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and assurance services: An integrated approach (15th ed.)*. Pearson.
- Ayagre, P. (2014). The Adoption of Risk Based Internal Auditing in Developing Countries: The Case of Ghanaian Companies. *European Journals of Accounting Auditing and Finance Research*, 52-65.
- Chin, W. W. (1998). The partial least squares approach to structural equation modeling. *Modern Methods for Business Research*, 295(2), 295-336.
- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences (2nd ed.)*. Lawrence Erlbaum Associates.
- Committee of Sponsoring Organizations of the Treadway Commission (COSO). (2013). *Internal Control - Integrated Framework: Executive Summary*.
- DeAngelo, L. E. (1981). Auditor size and audit quality. *Journal of Accounting and Economics*, 3(3), 183-199.
- Dittenhofer, M. (2001). Internal audit effectiveness: an expansion of present methods. *Managerial Auditing Journal*, 16(8), 443-450.

- Dittenhofer, M. (2008). *Performance auditing in governments*, 438-442.
- Duff, A. (2004). *Auditqual: Dimensions of audit quality*. University of Edinburgh.
- Endaya, K. A., & Hanefah, M. M. (2016). Internal auditor characteristics, internal audit effectiveness, and moderating effect of senior management. *Journal of Economic and Administrative Sciences*, 32(2), 160-176.
- Getie Mihret, D., & Wondim Yismaw, A. (2007). Internal audit effectiveness: an Ethiopian public sector case study. *Managerial Auditing Journal*, 22(5), 470-484.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2019). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM) (3rd ed.)*. Sage Publications.
- Lenz, R., Sarens, G., & Jeppesen, K. K. (2018). in Search of a Measure of Effectiveness for Internal Audit Functions: An Institutional Perspective. *The EDP Audit, Control, And Security Newsletter*, pp. 1-36.
- Locke, E. A., & Latham, G. P. (1990). *A theory of goal setting and task performance*. Englewood Cliffs, NJ: Prentice Hall.
- Lonto, M. (2023). The Effectiveness of Internal Audit for *Fraud* Prevention. *Australasian Accounting Business dan Finance Journal*.
- Mayangsari, S. (2003). Analisis pengaruh independensi, kualitas audit, serta etika profesi terhadap pertimbangan Materiil akuntan publik. *Jurnal Akuntansi dan Auditing Indonesia*, 7(2), 197-209.
- Mihret, D. G., dan Yismaw, A. W. (2007). Internal audit effectiveness: an Ethiopian public sector case study. *Managerial Auditing Journal*, 22(5), 470-484.
- Moeller, R. R. (2016). *Brink's modern internal auditing: A common body of knowledge*. John Wiley dan Sons.
- Omar, N. & Bakar, K. M. A. (2012). *Fraud* prevention mechanisms of Malaysian government linked companies: An assessment of existence and effectiveness. *Journal of Modern Accounting*.
- Pickett, K. S. (2010). *The internal auditing handbook*. John Wiley dan Sons.

Peraturan Pemerintah Republik Indonesia Nomor 60 tahun 2008 tentang Sistem Pengendalian Intern Pemerintah (2008).

<https://doi.org/10.1016/j.cell.2009.01.043>.

Sarens, G., & Abdolmohammadi, M. J. (2011). Factors associated with the internal audit function's role in corporate governance. *Journal of Applied Accounting Research*, 12(1), 19-42.

Sarens, G., dan De Beelde, I. (2006). Internal auditors' perception about their role in risk management: A comparison between US and Belgian companies. *Managerial Auditing Journal*, 21(1), 63-80.

Sawyer, L. B., Dittenhofer, M. A., dan Scheiner, J. H. (2003). *Sawyer's internal auditing*. The IIA Research Foundation.

Schindler, P. S. (2019). *Business Research Methods Thirteenth Edition*. New York: McGraw Hill Education.

Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting (4th ed.)*. Wiley.

Singleton, T. W., Singleton, A. J., & Bologna, G. J. (2018). *Fraud Auditing and Forensic Accounting (5th ed.)*. Wiley.

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Teas, R. K. (1994). Expectations as a Comparison Standard in Measuring Service Quality: An Assessment of a Reassessment. *Journal of Marketing*, 58(1), 132.

Uma Sekaran, Roger Bougie. (2016). *Research Methods for Business: A Skill-Building Approach*. West Sussex: Wiley & Sons.

Watkins, A. L., Hillison, W., & Morecroft, S. E. (2004). Audit quality: A synthesis of theory and empirical evidence. *Journal of Accounting Literature*, 23, 153-193.