

Referensi

- Abdillah, W., & Jogiyanto Hartono, B. U. (2020). Konsep dan aplikasi: Structural equation modeling berbasis varian dalam penelitian bisnis. Yogyakarta : UPP STIM YKPN.
- Abdullah, M. R. (2015). Metode Penelitian Kuantitatif. Yogyakarta: Aswaja Pressindo.
- Abou-El-Sood, H., Kotb, A., & Allam, A. (2015). Exploring auditors' perceptions of the usage and importance of audit information technology. *International Journal of Auditing*, 19(3), 252-266. <https://doi.org/10.1111/ijau.12039>
- Adami, C. (2021). A brief history of artificial intelligence research. *Artificial Life*, 27(2), 131-137. https://doi.org/10.1162/artl_a_00349
- Agustí, M. A., & Orta-Pérez, M. (2023). Big Data and Artificial Intelligence In The Fields of Accounting and Auditing: A Bibliometric Analysis. *Revista Española De Financiación y Contabilidad*, 52(3), 412-438. <https://doi.org/10.1080/02102412.2022.2099675>
- Ajzen, Icek. (2012). Martin fishbein's legacy: The reasoned action approach. *The Annals of the American Academy of Political and Social Science*, 640(1), 11-27. <https://doi.org/10.1177/0002716211423363>
- Albawwat, I., & Frijat, Y. (2021). An analysis of auditors' perceptions towards artificial intelligence and its contribution to audit quality. *Accounting*, 7(4), 755-762. <http://dx.doi.org/10.5267/j.ac.2021.2.009>
- Aripradono, H. W. (2021). Analisis Technology Readiness and Acceptance Model (TRAM) Pada Penggunaan Sport Wearable Technology. *Teknika*, 10(1), 68-77. <https://doi.org/10.34148/teknika.v10i1.330>
- Asif, M., Searcy, C., & Castka, P. (2022). Exploring the role of industry 4.0 in enhancing supplier audit authenticity, efficacy, and cost effectiveness. *Journal of Cleaner Production*, 331, 129939. <https://doi.org/10.1016/j.jclepro.2021.129939>
- Awawiyah, Z. A., & Pupung Purnamasari, S. E. (2024). Pengaruh *Proactive Fraud Audit* dan *Whistleblowing System* Terhadap Pencegahan *Fraud* (Studi Empiris pada Perwakilan Badan Pengawasan Keuangan dan Pembangunan Provinsi Jawa Barat). In Bandung Conference Series: Accountancy (Vol. 4, No. 1).
- Bakarich, K. M., & O'Brien, P. E. (2021). The robots are coming ... but aren't here yet: The use of artificial intelligence technologies in the public accounting profession. *Journal of Emerging Technologies in Accounting*, 18(1), 27-43. <https://doi.org/10.2308/JETA-19-11-20-47>
- Bizarro, P. A., & Dorian, M. (2017). Artificial Intelligence: The Future of Auditing. *Internal Auditing*, 32(5), 21-26. Retrived from <https://www.proquest.com/trade-journals/artificial-intelligence-future-auditing/docview/1958593764/se-2>
- Bonsón, E. and Bednárová, M. (2019), "Blockchain and its implications for accounting and auditing", *Meditari Accountancy Research*, Vol. 27 No. 5, pp. 725-740. <https://doi.org/10.1108/MEDAR-11-2018-0406>

- BPKP, Deputi Bidang Investigasi. (2019). Grand Design Proactive Auditing, Instrumen Pencegahan Fraud. Retrived from <https://www.bpkp.go.id/public/upload/unit/investigasi/files/Grand%20Desi gn%20Proactive%20Audite%20Final%202.pdf>
- Chen, M., & Lin, N. (2018). Incorporation of health consciousness into the technology readiness and acceptance model to predict app download and usage intentions. *Internet Research*, 28(2), 351-373. <https://doi.org/10.1108/IntR-03-2017-0099>
- Chung, N., Han, H., & Joun, Y. (2015). Tourists' intention to visit a destination: The role of augmented reality (AR) application for a heritage site. *Computers in Human Behavior*, 50, 588-599. <https://doi.org/10.1016/j.chb.2015.02.068>
- Cimbaljević, M., Demirović Bajrami, D., Kovačić, S., Pavluković, V., Stankov, U., & Vujičić, M. (2023). Employees' technology adoption in the context of smart tourism development: The role of technological acceptance and technological readiness. *European Journal of Innovation Management*, 27(8), 2457-2482. <https://doi.org/10.1108/EJIM-09-2022-0516>
- Cuttler, C., Jhangiani, R. S., & Leighton, D. C. (2020). Research Methods in Psychology-Open Textbook Library.
- Damerji, H., & Salimi, A. (2021). Mediating effect of use perceptions on technology readiness and adoption of artificial intelligence in accounting. *Accounting Education*, 30(2), 107-130. <https://doi.org/10.1080/09639284.2021.1872035>
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319-340. <https://doi.org/10.2307/249008>.
- Davis, F. D., Bagozzi, R. P., & Warshaw, P. R. (1989). User acceptance of computer technology: A comparison of two theoretical models. *Management Science*, 35(8), 982-1003. <https://doi.org/10.1287/mnsc.35.8.982>
- Dotel, R. P. (2020). Artificial Intelligence: Preparing for The Future of Audit. *International Journal of Government Auditing*, 47(4), 32-35. Retrieved from <https://www.proquest.com/scholarly-journals/artificial-intelligence-preparing-future-audit/docview/2468575008/se-2>
- Dowling, C., & Leech, S. a. (2013). A Big 4 Firm's Use of Information Technology to Control the Audit Process: How an Audit Support System is Changing Auditor Behavior. *Contemporary Accounting Research*, 31(1), 230–252. <https://doi.org/10.1111/1911-3846.12010>
- Dunleavy, P., Margetts, H., Bastow, S., & Tinkler, J. (2006). New public management is Dead—Long live digital-era governance. *Journal of Public Administration Research and Theory*, 16(3), 467-494. <https://doi.org/10.1093/jopart/mui057>
- Elisabeth, D. M. (2019). Kajian terhadap peranan teknologi informasi dalam perkembangan audit komputerisasi (studi kajian teoritis). *METHOMIKA: Jurnal Manajemen Informatika & Komputerisasi Akuntansi*, 3(1), 40-53.
- Emett, S. A., Eulerich, M., Lipinski, E., Prien, N., & Wood, D. A. (2023). Leveraging ChatGPT for enhancing the internal audit process—A real-world example from a large multinational company. Available at SSRN 4514238 or <https://dx.doi.org/10.2139/ssrn.4514238>.

- Erdoğmuş, N., & Esen, M. (2011). An investigation of the effects of technology readiness on technology acceptance in e-HRM. *Procedia-Social and Behavioral Sciences*, 24, 487-495.
- Fedyk, A., Hodson, J., Khimich, N., & Fedyk, T. (2022). Is artificial intelligence improving the audit process? *Review of Accounting Studies*, 27(3), 938-985. <https://doi.org/10.1007/s11142-022-09697-x>
- Fernandes, T., & Oliveira, E. (2021). Understanding consumers' acceptance of automated technologies in service encounters: Drivers of digital voice assistants adoption. *Journal of Business Research*, 122, 180-191. <https://doi.org/10.1016/j.jbusres.2020.08.058>
- Fishbein, M., & Ajzen, I. (1975). Belief, attitude, intention, and behavior: An introduction to theory and research. Addison-Wesley Publishing Company.
- Friday, I., & Japhet, I. (2020). Information technology and the accountant today: What has really changed? *Journal of Accounting and Taxation*. <https://doi.org/10.5897/jat2019.0358>
- Gaozhao, D., Wright, J. E., & Gainey, M. K. (2023). Bureaucrat or artificial intelligence: People's preferences and perceptions of government service. *Public Management Review*, 1-28. <https://doi.org/10.1080/14719037.2022.2160488>
- Ghozali, Imam. (2014). Structural Equation Modeling Metode Alternatif dengan Partial Least Squares (PLS). Edisi IV. Semarang, Badan Penerbit Universitas Diponegoro. ISBN: 979.704.300.2.
- Godoe, P., & Johansen, T. S. (2012). Understanding adoption of new technologies: Technology readiness and technology acceptance as an integrated concept. *Journal of European psychology students*, 3. <https://doi.org/10.5334/jeps.aq>
- Goto, M. (2023). Anticipatory innovation of professional services: The case of auditing and artificial intelligence. *Research Policy*, 52(8), 104828. <https://doi.org/10.1016/j.respol.2023.104828>
- Gunanjar, Gun Gun. (2019). AGILE AUDIT INTERN: "Mengimplementasikan Pola Pikir Agile ke dalam Kegiatan Audit Intern". Majalah Seputar Litbang, Vol. II, No. 7 Tahun 2019. Puslitbangwas BPKP. Retrived from <https://www.bpkp.go.id/public/upload/unit/puslitbangwas/files/Majalah%20Seputar%20Litbang%20Tw%20III%202019.pdf>
- Haenlein, M., & Kaplan, A. (2019). A brief history of artificial intelligence: On the past, present, and future of artificial intelligence. *California Management Review*, 61(4), 5-14. <https://doi.org/10.1177/0008125619864925>
- Handoko, B. L., Indrawati, D. S., & Zulkarnaen, S. R. P. (2024). Embracing AI in auditing: An examination of auditor readiness through the TRAM framework. *International Journal of Computational Methods and Experimental Measurements*, 12(1), 53-60. <https://doi.org/10.18280/ijcmem.120106>
- Hasanah, L., Wahyuni, E. D., & Suharso, W. (2024). Evaluasi Kesiapan Dan Penerimaan Pengguna Sistem Informasi Management Tugas Akhir (SIMTEKNIK) Menggunakan Metode TRAM (Technology Readiness Acceptance Model). *Jurnal Repositor*, 2(7). <https://doi.org/10.22219/repositor.v2i7.30756>
- Holmes, A. F., & Douglass, A. (2022). Artificial intelligence: Reshaping the accounting profession and the disruption to accounting education. *Journal*

of Emerging Technologies in Accounting, 19(1), 53-68.
<https://doi.org/10.2308/JETA-2020-054>

- ICAEW. (2018). Artificial intelligence and the future of accountancy. Retrieved from <https://www.icaew.com/-/media/corporate/files/technical/technology/thought-leadership/artificial-intelligence-report.ashx>
- Issa, H., Sun, T., & Vasarhelyi, M. A. (2016). Research ideas for artificial intelligence in auditing: The formalization of audit and workforce supplementation. *Journal of Emerging Technologies in Accounting*, 13(2), 1-20. <https://doi.org/10.2308/jeta-10511>
- Kim, H., Mannino, M., & Nieschwietz, R. J. (2009). Information technology acceptance in the internal audit profession: Impact of technology features and complexity. *International Journal of Accounting Information Systems*, 10(4), 214-228. <https://doi.org/10.1016/j.accinf.2009.09.001>
- Kend, M and Nguyen, LA. (2020) Big Data analytics and other emerging technologies: The impact on the Australian audit and assurance profession. *Australian Accounting Review* 30: 269–282. <http://dx.doi.org/10.1111/auar.12305>
- Kock, N., Lynn, G., Texas A&M International University, & Stevens Institute of Technology. (2012). Lateral collinearity and misleading results in variance-based SEM: An illustration and recommendations. *Journal of the Association for Information Systems*, 13(7), 546-580. <https://doi.org/10.17705/1jais.00302>
- Kokina, J., & Davenport, T. H. (2017). The Emergence of Artificial Intelligence: How Automation is Changing Auditing. *Journal of Emerging Technologies in Accounting*, 14(1), 115-122. <https://doi.org/10.2308/jeta-51730>
- KPMG. (2018). Trust in Artificial Intelligence. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/ph/pdf/services/TrustInArtificialIntelligence.pdf>
- KPMG & University Of Queensland. (2023). Trust in Artificial Intelligence: A Global Study on the Shifting Public Perceptions of AI. Retrieved from <https://assets.kpmg.com/content/dam/kpmg/au/pdf/2023/trust-in-ai-global-insights-2023.pdf>
- Kuo, K., Liu, C., & Ma, C. (2013). An investigation of the effect of nurses' technology readiness on the acceptance of mobile electronic medical record systems. *BMC Medical Informatics and Decision Making*, 13, 88. <https://doi.org/10.1186/1472-6947-13-88>
- Leitner-Hanetseder, S., Lehner, O. M., Eisl, C., & Forstenlechner, C. (2021). A profession in transition: Actors, tasks and roles in AI-based accounting. *Journal of Applied Accounting Research*, 22(3), 539-556. <https://doi.org/10.1108/JAAR-10-2020-0201>
- Liew, A., O'Leary, D. E., Perdana, A., & Wang, T. (2022). Digital transformation in accounting and auditing: 2021 international conference of the journal of information systems panel discussion. *The Journal of Information Systems*, 36(3), 177-190. <https://doi.org/10.2308/ISYS-2022-008>
- Lin, C., Shih, H., & Sher, P. J. (2007). Integrating technology readiness into technology acceptance: The TRAM model. *Psychology & Marketing*, 24(7), 641-657. <https://doi.org/10.1002/mar.20177>

- Lin, P., & Hazelbaker, T. (2019). Meeting the challenge of artificial intelligence: What CPAs need to know. *The CPA Journal* (1975), 89(6), 48-52.
- Lorenz, P., K. Perset and J. Berryhill (2023), "Initial Policy Considerations for Generative Artificial Intelligence", OECD Artificial Intelligence Papers, No. 1, OECD Publishing, Paris, <https://doi.org/10.1787/fae2d1e6-en>.
- Mahendrati, H. A., & Mangundjaya, W. (2020, April). Individual readiness for change and affective commitment to change: The mediation effect of technology readiness on public sector. In *3rd Forum in Research, Science, and Technology (FIRST 2019)* (pp. 52-59). Atlantis Press. <https://doi.org/10.2991/assehr.k.200407.010>
- Mahmood, A., Imran, M., & Adil, K. (2023). Modeling individual beliefs to transfigure technology readiness into technology acceptance in financial institutions. *SAGE Open*, 13(1). <https://doi.org/10.1177/21582440221149718>
- Manita, R., Elommal, N., Baudier, P., & Hikkerova, L. (2020). The digital transformation of external audit and its impact on corporate governance. *Technological Forecasting & Social Change*, 150, 119751. <https://doi.org/10.1016/j.techfore.2019.119751>
- Mariyam, S., & Setiyowati, S. (2021). Legality of Artificial Intelligence (AI) Technology in Public Service Transformation: Possibilities and Challenges. *Lex Publica*, 8(2), 75-88.
- Martens, M., Roll, O., & Elliott, R. (2017). Testing the technology readiness and acceptance model for mobile payments across Germany and South Africa. *International Journal of Innovation and Technology Management*, 14(06), 1750033. <https://doi.org/10.1142/S021987701750033X>
- Matthing, J., Kristensson, P., Gustafsson, A., & Parasuraman, A. (2006). Developing successful technology based services the issue of identifying and involving innovative users. *The Journal of Services Marketing*, 20(5), 288-297. <https://doi.org/10.1108/08876040610679909>
- Maufik, Janwanti, I., & Aguspriyani, Y. (2023). Manfaat Teknologi Kecerdasan Buatan (AI) Dalam Proses Audit Keuangan. *IJM: Indonesian Journal of Multidisciplinary*, 2(1), 9-15. Retrieved from <https://journal.csspublishing.com/index.php/ijm/article/view/548>
- Meskovic, E., Garrison, M., Ghezal, S., & Chen, Y. (2018). Artificial Intelligence: Trends In Business and Implications for The Accounting Profession. *Internal Auditing*, 33(3), 5-11.
- Munoko, I., Brown-Liburd, H. L., & Vasarhelyi, M. (2020). The ethical implications of using artificial intelligence in auditing. *Journal of business ethics*, 167(2), 209-234.
- Omoteso, K. (2012). The application of artificial intelligence in auditing: Looking back to the future. *Expert Systems with Applications*, 39(9), 8490-8495. <https://doi.org/10.1016/j.eswa.2012.01.098>
- Pangriya, R., & Singh, A. P. (2021). The Differencing Views of Technology Readiness and Acceptance Model: A Literature Review. *Turkish Journal of Computer and Mathematics Education*, 12(13), 1-21. <https://www.proquest.com/scholarly-journals/differencing-views-technology-readiness/docview/2623935178/se-2>

- Parasuraman, A. (2000). Technology readiness index (tri): A multiple-item scale to measure readiness to embrace new technologies. *Journal of Service Research : JSR*, 2(4), 307-320. <https://doi.org/10.1177/109467050024001>
- Parasuraman, A., & Colby, C. L. (2015). An updated and streamlined technology readiness index: TRI 2.0. *Journal of Service Research : JSR*, 18(1), 59-74. <https://doi.org/10.1177/1094670514539730>
- Parker, L. D., Jacobs, K., & Schmitz, J. (2019). New public management and the rise of public sector performance audit: Evidence from the Australian case. *Accounting, Auditing & Accountability Journal*, 32(1), 280-306. <https://doi.org/10.1108/AAAJ-06-2017-2964>
- Pedrosa, I., Costa, C. J., & Aparicio, M. (2020). Determinants adoption of computer-assisted auditing tools (CAATs). *Cognition, Technology & Work*, 22(3), 565-583. <https://doi.org/10.1007/s10111-019-00581-4>
- Peng, D. X., & Lai, F. (2012). Using partial least squares in operations management research: A practical guideline and summary of past research. *Journal of operations management*, 30(6), 467-480. <https://doi.org/10.1016/j.jom.2012.06.002>
- Perugini, M., & Bagozzi, R. P. (2001). The role of desires and anticipated emotions in goal-directed behaviors: Broadening and deepening the theory of planned behavior. *British Journal of Social Psychology*, 40(1), 79-98. <https://doi.org/10.1348/014466601164704>
- Ramadhan, Syahril. (2023). Teknologi Virtualisasi Sebagai Inovasi Sumber Daya Pengawasan Dalam Mencapai Pengawasan Intern yang Adaptif. *Jurnal Pengawasan*. Vol.4. 1-13. Retrived from <https://www.bpkp.go.id/putrajakwas/konten/4831/>
- Raman, P., & Aashish, K. (2022). Gym users: An enabler in creating an acceptance of sports and fitness wearable devices in India. *International Journal of Sports Marketing & Sponsorship*, 23(4), 707-726. <https://doi.org/10.1108/IJSMS-08-2021-0168>
- Rane, N. (2023). Role and Challenges of ChatGPT and Similar Generative Artificial Intelligence in Finance and Accounting. Available at SSRN 4603206. <http://dx.doi.org/10.2139/ssrn.4603206>
- Ravi, K., & Ravi, V. (2015). A survey on opinion mining and sentiment analysis: Tasks, approaches and applications. *Knowledge-Based Systems*, 89, 14-46. <https://doi.org/10.1016/j.knsys.2015.06.015>
- Seethamraju, R., & Hecimovic, A. (2023). Adoption of artificial intelligence in auditing: An exploratory study. *Australian Journal of Management*, 48(4), 780-800. <https://doi.org/10.1177/03128962221108440>
- Shamaya, V. P., Ashara, S. N., Sofyan, A., Aprilia, S., Leonica, A., & Ratnawati, T. (2023). Studi Literatur: Artificial Intelligence Dalam Audit. *Jurnal Riset Manajemen Dan Ekonomi (JRIME)*, 1(3), 255-267. <https://doi.org/10.54066/jrime-itb.v1i3.461>
- Sousa, W. G. d., Melo, Elis Regina Pereira de, Bermejo, Paulo Henrique De Souza, Farias, R. A. S., & Gomes, A. O. (2019). How and where is artificial intelligence in the public sector going? A literature review and research agenda. *Government Information Quarterly*, 36(4), 101392. <https://doi.org/10.1016/j.giq.2019.07.004>

- Subchiawan, M., & Rahmawati, D. (2021). Meta-Analisis Penelitian Technology Readiness di Indonesia. *Jurnal Profita: Kajian Ilmu Akuntansi*, 9(8), 47-69.
- Sugiyono. (2019). *Statistika untuk Penelitian* (30th ed.). Bandung: ALFABETA.
- Sutarto, A. P. (2019). *Probabilitas Statistik Dasar untuk SAINS*. Jilid I. Yogyakarta: PT. PUSTAKA BARU.
- Thottoli, M. M., Ahmed, E. R., & Thomas, K. V. (2022). Emerging Technology and Auditing Practice: Analysis for Future Directions. *European Journal of Management Studies* (Online), 27(1), 99-119. <https://doi.org/10.1108/EJMS-06-2021-0058>
- Usop, E. S., Isnanto, R. R., & Kusumaningrum, R. (2017). Part of speech features for sentiment classification based on latent dirichlet allocation. *Paper presented at the 31-34*. <https://doi.org/10.1109/ICITACEE.2017.8257670>
- Vasarhelyi MA, Bonson E and Hooitash R (2005) *Artificial Intelligence in Accounting and Auditing: International Perspectives*, vol. 6. Princeton, NJ: Markus Wiener Publishers.
- Venkatesh, V., Morris, M.G., Davis, G.B., and Davis, F.D. (2003), "User acceptance of information technology: Toward a unified view", *MIS Quarterly*, Vol. 27, No. 3, pp. 425-478.
- Verdani, Gesang Cholinaning & Aisyah, Dinda Nur. (2023). Mempersiapkan Auditor Versatile di Era Disrupsi: Analisis T-shaped Innovator Model untuk BPKP. *Jurnal Pengawasan*. Vol.4. 53-68. Retrived from <https://www.bpkp.go.id/putrajakwas/konten/4831/>
- Walczuch, R., Lemmink, J., & Streukens, S. (2007). The effect of service employees' technology readiness on technology acceptance. *Information & Management*, 44(2), 206-215. <https://doi.org/10.1016/j.im.2006.12.005>
- Wassie, F. A., & Lakatos, L. P. (2024). Artificial Intelligence and The Future of The Internal Audit Function. *Humanities & Social Sciences Communications*, 11(1), 1-13. <https://doi.org/10.1057/s41599-024-02905-w>
- Wiggins, M. W., Auton, J., Bayl-Smith, P., & Carrigan, A. (2020). Optimising the future of technology in organisations: A human factors perspective. *Australian Journal of Management*, 45(3), 449-467. <https://doi.org/10.1177/0312896220918915>
- Wirtz, B. W., Weyerer, J. C., & Geyer, C. (2019). Artificial intelligence and the public sector-applications and challenges. *International Journal of Public Administration*, 42(7), 596-615. <https://doi.org/10.1080/01900692.2018.1498103>
- World Economic Forum. (2015). Deep shift: Technology tipping points and societal impact. Retrieved from https://www3.weforum.org/docs/WEF_GAC15_Technological_Tipping_Points_report_2015.pdf
- Yang, L., & Wang, J. (2023). Factors Influencing Initial Public Acceptance of Integrating The Chatgpt-Type Model with Government Services. *Kybernetes*, <https://doi.org/10.1108/K-06-2023-1011>
- Yigitcanlar, T., Li, R. Y. M., Beeramoole, P. B., & Paz, A. (2023). Artificial intelligence in local government services: Public perceptions from australia and hong kong. *Government Information Quarterly*, 40(3), 101833. <https://doi.org/10.1016/j.giq.2023.101833>

Yusuf, K. U. R. T. (2023). Digital Transformation in Accounting and Auditing: Insights from The ChatGPT Example. *Igdir University Journal of Faculty of Economics and Administrative Sciences*, (10), 11-22.
<https://doi.org/10.58618/igdiriibf.1296543>

Zemankova, A. (2019). Artificial intelligence in audit and accounting: Development, current trends, opportunities and threats - literature review. Paper presented at the 148-154.
<https://doi.org/10.1109/ICCAIRO47923.2019.00031>

Website:

<https://publicadministration.un.org/egovkb/Portals/egovkb/MSQ2022/INDONESIA%20-%20UN%20E-Gov%20Survey%20MSQ%202022.pdf>

<https://oxfordinsights.com/ai-readiness/ai-readiness-index/>

<https://www.weforum.org/publications/the-future-of-jobs-report-2023/digest/>

<https://setkab.go.id/kerja-sama-internasional-untuk-mendukung-pemanfaatan-dan-pengembangan-artificial-intelligence-ai-di-indonesia/>

<https://www.bpkp.go.id/konten/3863/Laporan-Kinerja-BPKP.bpkp>