

DAFTAR PUSTAKA

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2023). *Auditing and assurance services: An integrated approach* (18th ed.). Pearson Education Limited.
- Atkinson, A. A. (2003). *Management accounting*. Pearson Education.
- Audit Scotland. (2020). *Annual report and accounts*. https://www.audit-scotland.gov.uk/uploads/docs/report/2020/as_annual_report_1920.pdf, diakses pada 20 februari 2025.
- Barstow, D. (2012, April 21). Vast Mexican bribery case hushed up by Walmart after high-level struggle. *The New York Times*. <https://www.nytimes.com/2012/04/22/business/at-wal-mart-in-mexico-a-bribe-inquiry-silenced.html>, diakses pada 20 februari 2025.
- Bose, N. (2019, June 20). Walmart to pay \$282 million to settle seven-year global corruption probe. *Reuters*. <https://www.reuters.com/article/business/walmart-to-pay-282-million-to-settle-seven-year-global-corruption-probe-idUSKCN1TL27I>, diakses pada 20 februari 2025
- Badan Pengawasan Keuangan dan Pembangunan. (2024). *Laporan tahunan BPKP 2023*. Badan Pengawasan Keuangan dan Pembangunan.
- Badan Pengawasan Keuangan dan Pembangunan. (2024). *Laporan tahunan BPKP 2024*. Badan Pengawasan Keuangan dan Pembangunan.
- Badan Pengawasan Keuangan dan Pembangunan. (2024). *Rencana strategis BPKP tahun 2020–2024*. <https://www.bpkp.go.id>, diakses pada 29 maret 2025.
- Badan Pengawasan Keuangan dan Pembangunan. (2024). *Struktur organisasi*. <https://www.bpkp.go.id/id/tentang/struktur-organisasi>, diakses pada 29 maret 2025.
- Badan Pengawasan Keuangan dan Pembangunan. (2024). *Struktur organisasi perwakilan*. <https://bpkp.go.id/id/unitKerja/29/tentang/struktur-organisasi>, diakses pada 29 maret 2025.
- Badan Pengawasan Keuangan dan Pembangunan. (2024). *Tugas dan fungsi*. <https://bpkp.go.id/id/tentang/tusi>, diakses pada 29 maret 2025.

- Brinkmann, S. (2021). *Qualitative interviewing: Understanding qualitative research*. Oxford University Press, Oxford.
- Chambers, R. (2020, February 20). Is GE's rotational audit announcement good news or bad? *Internal Auditor*. <https://internalauditor.theiia.org/en/voices/20202/is-ge-rotational-audit-announcement-good-news-or-bad>, diakses pada 19 februari 2025.
- Clark, S. C., Rudy, D. W., Marlow, H. D., & Liska, D. (2021). Organizational culture and millennial employee retention in the public sector. *Public Personnel Management, 50*(3), 321–338.
- Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). SAGE Publications.
- Fuchs, M. (2022). Generational differences in the workplace: A study of employee retention. *Journal of Human Resource Studies, 10*(1), 45–60.
- Gopaldas, A. (2021). Building strong qualitative research: Developing theoretical contributions. *Journal of Consumer Research, 48*(5), 849–871.
- Guetterman, T. C. (2019). Integrating quantitative and qualitative results in health science mixed methods research. *Annals of Family Medicine, 17*(6), 554–561.
- Holtom, B. C., Mitchell, T. R., & Lee, T. W. (2020). Increasing human and social capital by applying job embeddedness theory. *Organizational Dynamics, 49*(3), 100716.
- Institute of Internal Auditors. (2021). *International professional practices framework (IPPF)*. <https://www.theiia.org>, diakses pada 19 februari 2025.
- Johnson, M., Nguyen, H., & Groth, M. (2020). Public sector employee retention: Understanding the role of perceived fit. *Journal of Public Administration Research and Theory, 30*(2), 234–251.
- Karatepe, O. M. (2022). The effects of high-performance work practices on job embeddedness and turnover intentions. *International Journal of Contemporary Hospitality Management, 34*(2), 671–690.
- Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi. (2023). *Profil generasi ASN: Strategi penguatan kapasitas aparatur di era digital*. KemenPANRB. <https://www.menpan.go.id/site/berita-terkini/profil-generasi-asn-strategi-penguatan-kapasitas-aparatur-di-era-digital>, diakses pada 20 maret 2025.

- Kementerian Sekretariat Negara. (2025). *Peraturan Presiden Republik Indonesia Nomor 2 Tahun 2025 tentang Badan Pengawasan Keuangan dan Pembangunan*. <https://peraturan.bpk.go.id>, diakses pada 19 februari 2025.
- Kim, S., & Kang, S. (2020). Millennials in the public workforce: Motivation, retention, and performance. *Public Personnel Management*, 49(1), 77–95.
- Knies, E., Boselie, P., Gould-Williams, J., & Vandenabeele, W. (2020). Strategic human resource management and public sector performance. *The International Journal of Human Resource Management*, 31(3), 333–361.
- Kooij, D. T. A. M., Zacher, H., Wang, M., & Heckhausen, J. (2022). Successful aging at work: A review and critical perspective. *Journal of Organizational Behavior*, 43(3), 276–296.
- Leigh, J., Gibbon, B., & Smith, A. (2020). Studying the everyday experiences of health care practitioners. *Qualitative Health Research*, 30(5), 741–754..
- Liu, Y., Zhang, Y., & Wang, H. (2024). Job embeddedness and employee retention in the public sector: A meta-analytic review. *Human Resource Management Review*, 34(1), 100828.
- Malak, M., Rahman, T., & Singh, V. (2025). Internal audit effectiveness and corporate governance: Evidence from developing economies. *Journal of Accounting and Public Policy*, 44(1), 106830.
- Mitchell, T. R., Holtom, B. C., Lee, T. W., Sablinski, C. J., & Erez, M. (2001). Why people stay: Using job embeddedness to predict voluntary turnover. *Academy of Management Journal*, 44(6), 1102–1121.
- Navarro, E. (2024). Risk and audit practices in multinational corporations: A comparative study. *Journal of International Business Studies*, 55(2), 155–173.
- Ng, T. W. H., & Feldman, D. C. (2014). A meta-analysis of the relationships of person–organization fit and person–job fit with work attitudes, performance, and withdrawal behaviors. *Personnel Psychology*, 67(1), 1–65.
- Nowell, L. S., Norris, J. M., White, D. E., & Moules, N. J. (2017). Thematic analysis: Striving to meet the trustworthiness criteria. *International Journal of Qualitative Methods*, 16(1), 1–13.
- Organisation for Economic Co-operation and Development. (2024). *Enhancing integrity and transparency in the public sector*. OECD Publishing.

- Palinkas, L. A., Horwitz, S. M., Green, C. A., Wisdom, J. P., Duan, N., & Hoagwood, K. (2015). Purposeful sampling for qualitative data collection and analysis in mixed method implementation research. *Administration and Policy in Mental Health and Mental Health Services Research*, 42(5), 533–544.
- Pemerintah Republik Indonesia. (2025). *Peraturan Presiden Republik Indonesia Nomor 2 Tahun 2025 tentang Perubahan Kedua atas Peraturan Presiden Nomor 192 Tahun 2014 tentang Badan Pengawasan Keuangan dan Pembangunan*. <https://peraturan.bpk.go.id>.
- Pemerintah Republik Indonesia. (2008). *Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah*. <https://peraturan.bpk.go.id>, diakses pada 20 Maret 2025.
- Pirani Risk. (2023). *General Electric and risk management failures: A case study*. <https://www.piranirisk.com/blog/general-electrics-financial-collapse-risk-management-case-study>, diakses pada 19 februari 2025.
- Pranitasari, R., Widodo, A., & Sari, L. N. (2023). Public sector employee turnover: The case of Indonesian millennials. *Asian Journal of Public Administration*, 45(1), 89–110.
- Presiden Republik Indonesia. (2014). *Peraturan Presiden Nomor 192 Tahun 2014 tentang Badan Pengawasan Keuangan dan Pembangunan*. <https://peraturan.bpk.go.id>, diakses pada 19 februari 2025.
- Rai, A., Ghosh, P., & Chauhan, R. (2021). Organizational culture and employee engagement: A study of millennials in the public sector. *Journal of Organizational Change Management*, 34(3), 599–614.
- Sawyer, L. B., Dittenhofer, M. A., & Scheiner, J. H. (2023). *Sawyer's internal auditing: Enhancing and protecting organizational value* (7th ed.). Internal Audit Foundation.
- Sharma, S., & Mishra, V. (2023). Job embeddedness as a predictor of employee retention: Empirical evidence from India. *Journal of Management Research*, 23(1), 12–29.
- Silverman, D. (2022). *Interpreting qualitative data* (6th ed.). SAGE Publications.
- Smith, R., & Anderson, T. (2022). Consequences of public employee turnover: Empirical evidence from local governments. *Public Administration Review*, 82(4), 595–606.

- Stake, R. E. (1995). *The art of case study research*. SAGE Publications.
- Takawira, N., Coetzee, M., & Schreuder, D. (2014). Job embeddedness, work engagement and turnover intention of staff in a higher education institution: An exploratory study. *SA Journal of Human Resource Management*, 12(1), 1–10.
- Tanova, C., & Holtom, B. C. (2008). Using job embeddedness to predict voluntary turnover in four European countries. *International Journal of Human Resource Management*, 19(9), 1553–1568.
- The Institute of Internal Auditors (IIA). (2024). *International professional practices framework (IPPF): Global internal audit standards*. <https://www.theiaa.org/en/standards/international-professional-practices-framework>, diakses pada 19 februari 2025.
- The SMERU Research Institute. (2024). *Millennials in the public sector: Retention challenges in Indonesia*. SMERU Research Report.
- Twenge, J. M., Campbell, S. M., Hoffman, B. J., & Lance, C. E. (2010). Generational differences in work values: Leisure and extrinsic values increasing, social and intrinsic values decreasing. *Journal of Management*, 35(5), 1117–1142.
- U.S. Government Accountability Office. (2021). *Annual report*. <https://www.gao.gov>, diakses pada 19 februari 2025.
- Vaismoradi, M., Turunen, H., & Bondas, T. (2020). Content analysis and thematic analysis: Implications for conducting a qualitative descriptive study. *Nursing and Health Sciences*, 22(1), 34–40.
- Weller, S. C., Vickers, B., Bernard, H. R., Blackburn, A. M., Borgatti, S., Gravlee, C. C., & Johnson, J. C. (2018). Open-ended interview questions and saturation. *Field Methods*, 30(3), 208–222.
- Williams, B. M., McCormick, L., & Charles, M. (2021). Organizational justice and millennial employee retention in the public sector. *Review of Public Personnel Administration*, 41(3), 497–520.
- Yu, K. Y. T. (2014). Person–organization fit effects on organizational attraction: A test of an expectations-based model. *Organizational Behavior and Human Decision Processes*, 124(1), 75–94.