

## Daftar Pustaka

- Abu Kwaik, N., Sweis, R., Allan, B., & Sweis, G. (2023). Factors Affecting Risk Management in Industrial Companies in Jordan. *Administrative Sciences*, 13(5). <https://doi.org/10.3390/admsci13050132>
- Addo, P. K., & Adusei, A. (2021). Risk management in Higher Education: The Role of Educational Leaders in Translating Policy into Practice in the Ghanaian Context. *The IEA Classroom Environment Study*, 49(2).
- Almgrashi, A., & Mujalli, A. (2024). The Influence of Sustainable Risk Management on the Implementation of Risk-Based Internal Auditing. *Sustainability*, 16. <https://doi.org/10.3390/su16198455>
- Ardianingsih, A., & Payamta, P. (2022). Analysis Of the Effectiveness of Risk-Based Internal Audit Implementation: A Case Study. *Quality - Access to Success*, 23(190), 77–84. <https://doi.org/10.47750/QAS/23.190.09>
- Ardianingsih, A., & Setiawan, D. (2023). *Audit Internal Berbasis Risiko*. Bumi Aksara.
- Ardianingsih, A., Setiawan, D., Widarjo, W., & Payamta, P. (2024). Exploring the Distribution of Organizational Risk and Assessing Internal Audit Effectiveness: A Systematic Review. *Journal of Distribution Science*, 22(4), 59–68. <https://doi.org/10.15722/jds.22.04.202404.59>
- Barley, S. R., & Tolbert, P. S. (1997). Institutionalization and structuration: studying the link between action and institution. *Organization Studies*, 18(1), 93–117.
- Beasley, M. S., Branson, B., & Hancock, B. (2017). *The State Of Risk Oversight: An overview of enterprise risk management practices*.
- Bonrath, A., & Eulerich, M. (2024). Internal auditing's role in preventing and detecting fraud: An empirical analysis. *International Journal of Auditing*. <https://doi.org/10.1111/ijau.12342>
- Borges, G., & Klein, L. L. (2023). Quality of internal auditing in federal educational institutions: an analysis of the perception of internal audit members and senior management. *Managerial Auditing Journal*, 38(7), 1141–1161. <https://doi.org/10.1108/MAJ-10-2022-3715>
- Brasiliano, A. C. (2018). *Inteligência em riscos: gestão integrada em riscos corporativos* (2nd ed.).
- BSI. (2018). BS ISO 31000:2018 Risk management - guidelines. *British Standards Institution*, 17.
- BSN. (2024). *Pendaftaran SNI Award 2024*. Badan Standardisasi Nasional. <https://www.bsn.go.id/main/berita/detail/19108/common/popper/index>
- Busetto, L., Wick, W., & Gumbinger, C. (2020). How to use and assess qualitative research methods. *Neurological Research and Practice*, 2(1). <https://doi.org/10.1186/s42466-020-00059-z>
- 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>

- Collier, P. M., & Woods, M. (2011). A comparison of local authority adoption of risk management in England and Australia. *Australian Accounting Review*, 21(2), 111–123.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (Fourth Edi). Sage Publications.
- Čular, M., Slapničar, S., & Vuko, T. (2020). The Effect of Internal Auditors' Engagement in Risk Management Consulting on External Auditors' Reliance Decision. *European Accounting Review*, 29(5), 999–1020. <https://doi.org/10.1080/09638180.2020.1723667>
- Darnadi. (2022). *Aset Sebagai Pilar Kemandirian Pendanaan Perguruan Tinggi Negeri Badan Hukum*. DJKN Kemenkeu. <https://www.djkn.kemenkeu.go.id/kanwil-kalbar/baca-artikel/15633/ASET-SEBAGAI-PILAR-KEMANDIRIAN-PENDANAAN-PERGURUAN-TINGGI-NEGERI-BADAN-HUKUM-PTNBH.html>
- Deloitte. (2018). Significant risks facing higher education: Taking an enterprise approach to risk management. In *Deloitte*.
- 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.
- Ditjen Diktiristek, K. P. dan K. (2023). *Panduan Program Revitalisasi Perguruan Tinggi Negeri (PR-PTN)*.
- Elbardan, H., Ali, M., & Ghoneim, A. (2015). The dilemma of internal audit function adaptation. *Journal of Enterprise Information Management*, 28(1), 93–106.
- Erdianto, K. (2016). *KPK: E-Procurement Belum Menjamin Pengadaan Barang dan Jasa Bebas Korupsi*. Kompas. <https://nasional.kompas.com/read/2016/08/24/11260361/kpk.e-procurement.belum.menjamin.pengadaan.barang.dan.jasa.bebas.korupsi>
- Farquhar, J., Michels, N., & Robson, J. (2020). Triangulation in industrial qualitative case study research: Widening the scope. *Industrial Marketing Management*, 87(February), 160–170. <https://doi.org/10.1016/j.indmarman.2020.02.001>
- Getie Mihret, D., James, K., & Mula, J. M. (2010). Antecedents and organisational performance implications of internal audit effectiveness: Some propositions and research agenda. *Pacific Accounting Review*, 22(3), 224–252. <https://doi.org/10.1108/01140581011091684>
- GIACC. (2016). *ISO 37001 anti-Bribery Management Systems Standard: Briefing Note*.
- Gorener, A. (2017). Risk Based Internal Audit. In *Risk Management, Strategic Thinking and Leadership in the Financial Services Industry: A Proactive Approach to Strategic Thinking*. Springer International Publishing.
- Griffiths, D. (2006). *Risk based Internal Auditing: Three Views on Implementation*.
- Harbowo, N. (2021). *Korupsi Pengadaan Jasa Konstruksi Ancam Keselamatan Publik*. Kompas. <https://www.kompas.id/baca/polhuk/2021/10/07/korupsi-pengadaan-jasa-konstruksi-ancam-keselamatan-publik>

- Haron, H., Ismail, I., Ibrahim, D. N., Darun, M. R., Zamli, K. Z., Abdullah, A., & Gui, A. (2018). The Development of Anti Bribery Management System: A Preliminary Study. *Conference: 2018 International Conference on Information Management and Technology (ICIMTech)*, 495–500.
- Harun, H., Wardhaningtyas, S., Khan, H. Z., & An, Y. (2019). Understanding the institutional challenges and impacts of higher education reforms in Indonesia. *Public Money and Management*, 40(2), 1–9.
- IIA. (2019). Supplemental Guidance Practice Guide - Assessing the Risk Management Process. *The Institute of Internal Auditors*. [www.globaliaa.org/standards-guidance](http://www.globaliaa.org/standards-guidance).
- IIA. (2024). *Internal Auditing and Fraud: Assessing Fraud Risk Governance and Management at the Organizational Level*.
- IRM. (2018). A Risk Practitioners Guide to ISO 31000:2018. *Institute of Risk Management*.
- ISO. (2016). *International Standard ISO 37001: Anti-Bribery Management Systems: Requirements with Guidance for Use*.
- Julita, E., & Abdullah, S. (2020). Transparansi dalam pengelolaan dana desa (Studi di Kecamatan Sukakarya Kota Sabang). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 5(2), 213–221.
- Kekeya, J. (2021). Qualitative study research design. *Contemporary PNG Studies: DWU Research Journal*, 36(2008), 28–36.
- Koutoupis, A. G., & Tsamis, A. (2009). Risk based internal auditing within Greek banks: A case study approach. *Journal of Management and Governance*, 13(1–2), 101–130. <https://doi.org/10.1007/s10997-008-9072-7>
- Lenz, R., Sarens, G., & Jeppesen, K. K. (2018). in Search of a Measure of Effectiveness for Internal Audit Functions: an Institutional Perspective. *Edpacs*, 58(2), 1–36. <https://doi.org/10.1080/07366981.2018.1511324>
- Lester, J. N., Cho, Y., & Lochmiller, C. R. (2020). Learning to Do Qualitative Data Analysis: A Starting Point. *Human Resource Development Review*, 19(1), 94–106. <https://doi.org/10.1177/1534484320903890>
- Lois, P., Drogalas, G., Nerantzidis, M., Georgiou, I., & Gkampeta, E. (2021). Risk-based internal audit: factors related to its implementation. *Corporate Governance (Bingley)*, 21(4), 645–662. <https://doi.org/10.1108/CG-08-2020-0316>
- Mahmud, A., Susilowati, N., Anisykurlillah, I., Aeni, I. N., & Sari, P. N. (2024a). Internal control and financial viability: the moderating role of leadership qualities on management of income-generating activities at Indonesian higher education. *Journal of Applied Research in Higher Education*, 16(2), 358–377. <https://doi.org/10.1108/JARHE-05-2022-0162>
- Mahmud, A., Susilowati, N., Anisykurlillah, I., Aeni, I. N., & Sari, P. N. (2024b). Internal control and financial viability: the moderating role of leadership qualities on management of income-generating activities at Indonesian higher education. *Journal of Applied Research in Higher Education*, 16(2), 358–377. <https://doi.org/10.1108/JARHE-05-2022-0162>
- Moodley, A., Ackers, B., & Odendaal, E. (2022). Internal audit's evolving performance role: lessons from the South African public sector. *Journal of*

- Accounting and Organizational Change*, 18(5), 704–726.  
<https://doi.org/10.1108/JAOC-05-2021-0063>
- Moschidis, S., Drogalas, G., Chatzipetrou, E., & Lois, P. (2024). An investigation of risk-based auditing (RBA) relationships from the stakeholders' perspective using PLS-SEM. *EuroMed Journal of Business*.  
<https://doi.org/10.1108/EMJB-12-2022-0211>
- Mujalli, A. (2024). Factors Affecting the Implementation of Risk-Based Internal Auditing. *Journal of Risk and Financial Management*, 17(5).  
<https://doi.org/10.3390/jrfm17050196>
- Mukhlis, M., & Supriyadi. (2018). Desain Sistem Manajemen Risiko Pada Perguruan Tinggi Negeri Badan Hukum Studi Kasus Pada Universitas Gadjah Mada. *Journal of Applied Accounting and Taxation*, 3(2), 158–167.  
<https://doi.org/10.22146/abis.v6i2.59117>
- Mutiara, A. L. (2022). *Kemandirian Finansial Perguruan Tinggi Negeri Badan Hukum melalui Diversifikasi Sumber Pendapatan*. Universitas Gadjah Mada.
- Muzari, T., Shava, G. N., & Shonhiwa, S. (2022). Qualitative Research Paradigm, a Key Research Design for Educational Researchers, Processes and Procedures: A Theoretical Overview. *Indiana Journal of Humanities and Social Sciences*, 3(1), 14–20.
- Narayan, A. K., & Kommunuri, J. (2022). New development: The behavioural effects of risk management in higher education. *Public Money and Management*, 42(6), 414–416.  
<https://doi.org/10.1080/09540962.2021.1959985>
- Ntim, C. G. (2018). *Governance and risk disclosure practices in UK higher education institutions in an era of austerity and reform*. LFHE.
- Parker, L. D. (2011). University corporatisation: Driving redefinition. *Critical Perspectives on Accounting*, 22, 434–450.
- Peraturan BPKP No. 6 Tahun 2018 Tentang Pedoman Pengawasan Intern Berbasis Risiko, Badan Pengawasan Keuangan dan Pembangunan.
- Peraturan Pemerintah Nomor 4 Tahun 2014 Tentang Penyelenggaraan Pendidikan Tinggi Dan Pengelolaan Perguruan Tinggi.
- Peraturan Pemerintah Nomor 26 Tahun 2015 Tentang Bentuk Dan Mekanisme Pendanaan Perguruan Tinggi Negeri Badan Hukum.
- Permana, N. B., Haliah, H., Kusumawati, A., Pertiwi, M. I., & Ihlashul'amal, M. (2024). Implementation of Risk Management in an Effort to Realize the Good University Governance Principles. *Hasanuddin Economics and Business Review*, 8(2), 111. <https://doi.org/10.26487/hebr.v8i2.5776>
- Permana, S., & Setiawan, M. (2024). Korupsi sektor pendidikan di Indonesia: Realitas, penyebab, dan solusi. *Integritas: Jurnal Antikorupsi*, 10(2), 249–268.  
<https://doi.org/10.32697/integritas.v10i2.1326>
- Permatasari, R. D. P., Rukun, K., Rizal, F., & Hayadi, B. H. (2019). Asset management architecture for universities with framework control objective for information and related technology (COBIT). *International Journal of Scientific and Technology Research*, 8(9), 1754–1756.
- Permatasari, W. D. (2017). ANALISIS PERAN AUDITOR INTERNAL PADA PERGURUAN TINGGI NEGERI BADAN HUKUM (Studi Kasus pada

- Universitas Gadjah Mada). *ABIS: Accounting and Business Information Systems Journal*, 5(2), 1–17. <https://doi.org/10.22146/abis.v5i2.59289>
- Power, M. (2004). *The risk management of everything: Rethinking the politics of uncertainty*. Demos.
- Pusat Edukasi Antikorupsi. (2024). *Mencegah Korupsi pada Pengadaan Barang & Jasa*. Komisi Pemberantasan Korupsi. <https://aclc.kpk.go.id/aksi-informasi/Eksplorasi/20240506-mencegah-korupsi-pada-pengadaan-barang-jasa>
- PwC. (2023). Managing risk in higher education: Higher education sector risk profile 2023. In 2023.
- Rachman, S. J., & Yuntho, E. (2023). *Pola-pola Korupsi di Perguruan Tinggi*. <https://antikorupsi.org/id/pola-pola-korupsi-di-perguruan-tinggi>
- Rampini, G. H. S., Takia, H., & Berssaneti, F. T. (2019). Critical success factors of risk management with the advent of ISO 31000 2018 - Descriptive and content analyzes. *Procedia Manufacturing*, 39, 894–903. <https://doi.org/10.1016/j.promfg.2020.01.400>
- Rosidi, R., Baridwan, Z., & Putri, I. L. A. (2023). APAKAH AUDIT INTERNAL BERPERAN DALAM PENCEGAHAN KORUPSI? *Jurnal Akuntansi Multiparadigma*, 14(1). <https://doi.org/10.21776/ub.jamal.2023.14.1.10>
- Sakapurnama, E., Huseini, M., & Soeling, P. D. (2019). the Challenges in Higher Education Institutions in Indonesia: Are We Entrepreneurial University Yet? *Hasanuddin Economics and Business Review*, 2(3), 153. <https://doi.org/10.26487/hebr.v2i3.1680>
- Simarmata, B. C., & Supriyono, R. A. (2023). Efektivitas Penerapan Risk Based Internal Auditing Dalam Meningkatkan Kualitas Manajemen Risiko (Studi Kasus PT PLN UIKL Kalimantan). *ABIS: Accounting and Business Information Systems Journal*, 11(4). <https://doi.org/10.22146/abis.v11i4.90309>
- Simatupang, D. P. N. (2010). *Laporan Akhir Tim Analisa dan Evaluasi Peraturan Perundang-undangan Tentang Aset Negara (UU No. 51 Prp Tahun 1960)*.
- Sityata, I., Botha, L., & Dubihlela, J. (2021). Risk Management Practices by South African Universities: An Annual Report Disclosure Analysis. *Journal of Risk and Financial Management*, 14(5). <https://doi.org/10.3390/jrfm14050195>
- Soobaroyen, T., Ntim, C. G., Broad, M. J., Agrizzi, D., & Vithana, K. (2019). Exploring the oversight of risk management in UK higher education institutions: the case of audit committees. *Accounting Forum*, 43(4), 404–425. <https://doi.org/10.1080/01559982.2019.1605872>
- Sudarma, M., & Kumalawati, L. (2022). Professional Considerations for Audit Risk in Creating Smart Governance in Indonesia. *Australasian Accounting, Business and Finance Journal*, 16(4), 64–82. <https://doi.org/10.14453/aabfj.v16i4.05>
- Susanto, E. A. (2022). Analisis Pengembangan Kapabilitas Dinamis Audit Internal Berbasis Risiko dengan Pendekatan DCT. *Accounting and Business Information System Journal*, 10(4). <https://doi.org/10.1177/1049732316654870>

- Swift, L. (2012). Assessing the financial viability of academic programmes. *Journal of Higher Education Policy and Management*, 34(November 2014), 259–272.
- The Institute of Chartered Accountant of India, I. (2007). *Guide on Risk-based Internal Audit*.
- Tuanakotta, T. M. (2022). *Audit Internal Berbasis Risiko*. Penerbit Salemba Empat.
- Undang-Undang Nomor 12 Tahun 2012 Tentang Pendidikan Tinggi (2012).
- Utama, K. W. (2017). Otonomi Pengelolaan Sumber Daya Manusia PTN-BH. *Masalah-Masalah Hukum*, 46(1). <https://doi.org/10.14710/mmh.46.1.2017.92-99>
- 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>
- Wan Abdullah, W. M. T., Ahmad, N. N., & Ariff, A. M. (2018). Combating corruption for sustainable public services in Malaysia: Smart governance matrix and corruption risk assessment. *Journal of Sustainability Science and Management*, 4, 1–14.
- White, S., Bailey, S., & Asenova, D. (2020). Blurred lines: exploring internal auditor involvement in the local authority risk management function. *Public Money and Management*, 40(2), 102–112. <https://doi.org/10.1080/09540962.2019.1667682>
- Yuantisya, M. (2024). *KPK Ungkap 3 Wilayah Risiko Korupsi Terbesar di Perguruan Tinggi Negeri*. Tempo. <https://www.tempo.co/arsip/kpk-ungkap-3-wilayah-risiko-korupsi-terbesar-di-perguruan-tinggi-negeri-1160918>