

DAFTAR PUSTAKA

- Abdelwahed, A. S., Abu-Musa, A. A., Moubarak, H., & Badawy, H. A. (2024). The use of big data and analytics in external auditing: Does audit firm size matter? Evidence from a developing country. *South African Journal of Accounting Research*, 38(2), 113–145. <https://doi.org/10.1080/10291954.2023.2279751>
- Aghimien, D. O., Ikuabe, M., Aigbavboa, C., Oke, A., & Shirinda, W. (2021). Unravelling the factors influencing construction organisations' intention to adopt big data analytics in South Africa. *Construction Economics and Building*, 21(3), 262–281. <https://doi.org/10.5130/AJCEB.V21I3.7634>
- Agostini, M., Arkhipova, D., & Mio, C. (2023). Corporate accountability and big data analytics: is non-financial disclosure a missing link? *Sustainability Accounting, Management and Policy Journal*, 14(7), 62–89. <https://doi.org/10.1108/SAMPJ-02-2022-0110>
- Ahmad, E. F., & Aliyudin, R. S. (2020). Pengaruh Implementasi Big Data terhadap Audit di Lembaga Pemerintah (Studi pada Kantor Inspektorat Kabupaten Majalengka). *Syntax Literate: Jurnal Ilmiah Indonesia*, 5(5), 68–75. <https://doi.org/10.36418/syntax-literate.v5i5.1141>
- Al Rob, M. A., Nor, M. N. M., & Salleh, Z. (2024). The Influence of Big Data Analytics Adoption on Auditors' Professional Skepticism in Risk Assessment: An Empirical Study Using the Technology Acceptance Model. *Journal of Logistics, Informatics and Service Science*, 11(11), 158–177. <https://doi.org/10.33168/JLISS.2024.1110>
- Alba, J. W., & Hutchinson, J. W. (1987). Dimensions of Consumer Expertise. *Journal of Consumer Research*, 13(4), 411. <https://doi.org/10.1086/209080>
- Aldossari, S., Mokhtar, U. A., & Abdul Ghani, A. T. (2023). Factor Influencing the Adoption of Big Data Analytics: A Systematic Literature and Experts Review. *SAGE Open*, 13(4), 1–25. <https://doi.org/10.1177/21582440231217902>
- Ali, O., Murray, P. A., Muhammed, S., Dwivedi, Y. K., & Rashiti, S. (2022). Evaluating Organizational Level IT Innovation Adoption Factors among Global Firms. *Journal of Innovation and Knowledge*, 7(3). <https://doi.org/10.1016/j.jik.2022.100213>
- Alkhwaldi, A. F., Alidarous, M. M., & Alharasis, E. E. (2024). Antecedents and outcomes of innovative blockchain usage in accounting and auditing profession: an extended UTAUT model. *Journal of Organizational Change Management*, 37(5), 1102–1132. <https://doi.org/10.1108/JOCM-03-2023-0070>
- Alojail, M., Alshehri, J., & Khan, S. B. (2023). Critical Success Factors and Challenges in Adopting Digital Transformation in the Saudi Ministry of Education. *Sustainability (Switzerland)*, 15(21), 1–24. <https://doi.org/10.3390/su152115492>
- Al-Rahmi, W. M., Yahaya, N., Aldraiweesh, A. A., Alturki, U., Alamri, M., Bin Saud, M. S., Kamin, Y. Bin, Aljeraiwi, A. A., & Alhamed, O. A. (2019). Big Data Adoption and Knowledge Management Sharing: An Empirical

- Investigation on Their Adoption and Sustainability as a Purpose of Education. *IEEE Access*, 7, 47245–47258. <https://doi.org/10.1109/ACCESS.2019.2906668>
- Alshahrani, S. M., Mohamed, H., Mukhtar, M., & Mokhtar, U. A. (2023). The adoption of the e-portfolio management system in the Technical and Vocational Training Corporation (TVTC) in Saudi Arabia. *International Journal of Information Management Data Insights*, 3(1). <https://doi.org/10.1016/j.jjime.2022.100148>
- Anthony, B., Kamaludin, A., & Romli, A. (2023). Predicting Academic Staffs Behaviour Intention and Actual Use of Blended Learning in Higher Education: Model Development and Validation. *Technology, Knowledge and Learning*, 28(3), 1223–1269. <https://doi.org/10.1007/s10758-021-09579-2>
- Babalghaith, R., & Aljarallah, A. (2024). Factors Affecting Big Data Analytics Adoption in Small and Medium Enterprises. *Information Systems Frontiers*, 26, 2165–2187. <https://doi.org/10.1007/s10796-024-10538-2>
- Badan Pengembangan dan Pembinaan Bahasa. (t.t.). *Kamus Besar Bahasa Indonesia (KBBI)*. Badan Pengembangan dan Pembinaan Bahasa. Diambil 28 Agustus 2025, dari <https://kbbi.web.id/usaha>
- Baig, M. I., Shuib, L., & Yadegaridehkordi, E. (2021). A Model for Decision-Makers' Adoption of Big Data in the Education Sector. *Sustainability (Switzerland)*, 13(24). <https://doi.org/10.3390/su132413995>
- Bakheet, E. M., & Gravell, A. M. (2021). Investigating computer science instructors behavioral intention to adopt the flipped classroom applying an extended utaut model: The role of age, gender, and experience. *International Journal of Information and Education Technology*, 11(12), 631–637. <https://doi.org/10.18178/IJiet.2021.11.12.1574>
- Bakri, M. R., & Tirta, R. (2023). BPK Big Data Analytics (BIDICS): From a Question that has No Answer. *International Journal of Government Auditing*, 50(2), 42–48. <https://www.intosaijournal.org/journal-entry/bpk-big-data-analytics-bidics-from-a-question-that-has-no-answer/>
- Biloš, A., & Budimir, B. (2024). Understanding the Adoption Dynamics of ChatGPT among Generation Z: Insights from a Modified UTAUT2 Model. *Journal of Theoretical and Applied Electronic Commerce Research*, 19(2), 863–879. <https://doi.org/10.3390/jtaer19020045>
- Bonilla-Chaves, E. F., Palos-Sánchez, P. R., Folgado-Fernández, J. A., & Marino-Romero, J. A. (2024). The effect of innovation performance on the adoption of human resources analytics in business organizations. *Electronic Research Archive*, 32(2), 1126–1144. <https://doi.org/10.3934/era.2024054>
- BPK RI. (2023, September 25). *BPK is Elected as The Chair of INTOSAI 2028-2031*. Website BPK RI. <https://www.bpk.go.id/news/bpk-is-elected-as-the-chair-of-intosai-2028-2031>
- BPK RI. (2024). *Laporan Tahunan BPK RI 2023*. https://www.bpk.go.id/assets/files/annual_report/2024/annual__2024__17280_07568.pdf

- BPK RI. (2025). *Laporan Kinerja BPK RI Tahun 2024*. https://www.bpk.go.id/assets/files/storage/2025/03/file_storage_1741572438.pdf
- Cai, Z., Fan, X., & Du, J. (2017). Gender and attitudes toward technology use: A meta-analysis. *Computers and Education*, 105, 1–13. <https://doi.org/10.1016/j.compedu.2016.11.003>
- Cambridge University Press. (t.t.-a). *the Cambridge Essential Dictionary*. Cambridge University Press. Diambil 28 Agustus 2025, dari <https://dictionary.cambridge.org/dictionary/essential-british-english/effort>
- Cambridge University Press. (t.t.-b). *the Webster's Essential Mini Dictionary*. Cambridge University Press. Diambil 28 Agustus 2025, dari <https://dictionary.cambridge.org/dictionary/essential-american-english/effort>
- Chang, M., Walimuni, A. C. S. M., Kim, M. cheol, & Lim, H. soon. (2022). Acceptance of tourism blockchain based on UTAUT and connectivism theory. *Technology in Society*, 71. <https://doi.org/10.1016/j.techsoc.2022.102027>
- Chatterjee, S., Rana, N. P., Khorana, S., Mikalef, P., & Sharma, A. (2023). Assessing Organizational Users' Intentions and Behavior to AI Integrated CRM Systems: a Meta-UTAUT Approach. *Information Systems Frontiers*, 25(4), 1299–1313. <https://doi.org/10.1007/s10796-021-10181-1>
- Chaudhry, N. I., Rehman, S. U., Elrehail, H., Masaeid, T. F. Al, Adaileh, R., & Alzoubi, H. M. (2023). Analyzing effect of fear and uncertainty avoidance on use behavior of learning management system: Post COVID-19 era. *International Journal of Information Management Data Insights*, 3(2). <https://doi.org/10.1016/j.ijime.2023.100197>
- Chaurasia, S. S., & Verma, S. (2020). Strategic Determinants of Big Data Analytics in the AEC Sector: A Multi-perspective Framework. *Construction Economics and Building*, 20(4), 63–81. <https://doi.org/10.5130/AJCEB.v20i4.6649>
- Chen, Y., Khan, S. K., Shiwakoti, N., Stasinopoulos, P., & Aghabayk, K. (2024). Integrating Perceived Safety and Socio-demographic Factors in UTAUT Model to Explore Australians' Intention to Use Fully Automated Vehicles. *Research in Transportation Business and Management*, 56. <https://doi.org/10.1016/j.rtbm.2024.101147>
- Choi, H. S. S., Wong, P. Y. P., Shen, J. D., Francisco, M. L. L., & Nurgissayeva, A. (2025). Uncovering the drivers of intent to use the metaverse: diverse experiences in sustainability education. *Discover Sustainability*, 6(1). <https://doi.org/10.1007/s43621-025-00903-9>
- Chow, T. S., & To, K. (2025). Mindsets Matter: A Mediation Analysis of the Role of a Technological Growth Mindset in Generative Artificial Intelligence Usage in Higher Education. *Education Sciences*, 15(3). <https://doi.org/10.3390/educsci15030310>
- Chu, T. H., Chao, C. M., Liu, H. H., & Chen, D. F. (2022). Developing an Extended Theory of UTAUT 2 Model to Explore Factors Influencing Taiwanese Consumer Adoption of Intelligent Elevators. *SAGE Open*, 12(4), 1–16. <https://doi.org/10.1177/21582440221142209>

- Demoulin, N. T. M., & Coussement, K. (2020). Acceptance of text-mining systems: The signaling role of information quality. *Information and Management*, 57(1). <https://doi.org/10.1016/j.im.2018.10.006>
- Esuh-Nnoko, D., Nkendah, R., Tabetando, R., Raoul Fani, D. C., & Mohamadou, S. (2022). MIS Adoption and Its Effects on the Technical Efficiency of Agribusiness Firms in Cameroon. *Studies in Agricultural Economics*, 124(3), 126–134. <https://doi.org/10.7896/j.2365>
- Farivar, S., Abouzahra, M., & Ghasemaghaei, M. (2020). Wearable Device Adoption among Older Adults: A Mixed-Methods study. *International Journal of Information Management*, 55. <https://doi.org/10.1016/j.ijinfomgt.2020.102209>
- Ghaleb, E. A. A., Dominic, P. D. D., Fati, S. M., Muneer, A., & Ali, R. F. (2021). The assessment of big data adoption readiness with a technology–organization–environment framework: A perspective towards healthcare employees. *Sustainability (Switzerland)*, 13(15), 1–33. <https://doi.org/10.3390/su13158379>
- Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. Dalam *European Business Review* (Vol. 31, Nomor 1, hlm. 2–24). Emerald Group Publishing Ltd. <https://doi.org/10.1108/EBR-11-2018-0203>
- Hair, J., Hollingsworth, C. L., Randolph, A. B., & Chong, A. Y. L. (2017). An updated and expanded assessment of PLS-SEM in information systems research. *Industrial Management & Data Systems*, 117(3), 442–458. <https://doi.org/10.1108/IMDS-04-2016-0130>
- Hair Jr., J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. Springer. <https://doi.org/10.1007/978-3-030-80519-7>
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. Dalam *European Business Review* (Vol. 26, Nomor 2, hlm. 106–121). Emerald Group Publishing Ltd. <https://doi.org/10.1108/EBR-10-2013-0128>
- Hamed, A. A., Dandan, S. M., Farah, A. A., & Barakat, S. A. (2024). The effect of organisational factors on adopting big data analytics in supply chain operation among companies in Saudi Arabia: The moderating role of resistance to change. *Journal of Transport and Supply Chain Management*, 18, 1–12. <https://doi.org/10.4102/jtscm.v18i0.1036>
- Hasan, M. M., Popp, J., & Oláh, J. (2020). Current landscape and influence of big data on finance. *Journal of Big Data*, 7(21), 1–17. <https://doi.org/10.1186/s40537-020-00291-z>
- Hirschheim, R., & Newman, M. (1988). Information Systems and User Resistance: Theory and Practice. *The Computer Journal*, 31(5), 398–408. <https://doi.org/10.1093/comjnl/31.5.398>
- Horani, O. M., Khatibi, A., AL-Soud, A. R., Tham, J., Al-Adwan, A. S., & Azam, S. M. F. (2023). Antecedents of Business Analytics Adoption and Impacts on Banks' Performance: The Perspective of the TOE Framework and Resource-

- Based View. *Interdisciplinary Journal of Information, Knowledge, and Management*, 18, 609–643. <https://doi.org/10.28945/5188>
- Horodyski, P. (2023). Recruiter's Perception of Artificial Intelligence (AI)-based Tools in Recruitment. *Computers in Human Behavior Reports*, 10. <https://doi.org/10.1016/j.chbr.2023.100298>
- Hou, Y., & Yu, Z. (2023). The unified theory of acceptance and use of DingTalk for educational purposes in China: an extended structural equation model. *Humanities and Social Sciences Communications*, 10(733). <https://doi.org/10.1057/s41599-023-02257-x>
- Huang, H. C., Kung, Y. T., Huang, R. R., Mui, W. C., & Su, Y. C. (2025). Assessment of physical education teachers' use of distance teaching behavior under the influence of the COVID-19 pandemic. *PeerJ*, 13(1). <https://doi.org/10.7717/peerj.18743>
- Idrees, M. A., & Ullah, S. (2024). Comparative analysis of FinTech adoption among Islamic and conventional banking users with moderating effect of education level: A UTAUT2 perspective. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(3). <https://doi.org/10.1016/j.joitmc.2024.100343>
- Iguma, M. K., & Riccio, E. L. (2021). Factors influencing Brazilian internal auditors' behavioural intention to adopt big data analytics. *International Journal of Auditing Technology*, 4(3), 217–239. <https://doi.org/10.1504/IJAUDIT.2020.115929>
- INTOSAI WGBD. (2022a). *Development Overview of Big Data Audits Performed by Supreme Audit Institutions from 2016 to 2021*. <https://www.audit.gov.cn/WGBD/n1525/c10296921/part/10296937.pdf>
- INTOSAI WGBD. (2022b). *Research Paper on Innovative Audit Technology*. <https://www.audit.gov.cn/WGBD/n1525/c10296921/part/10299824.pdf>
- Jiwandono, A. I., & Sofyani, H. (2024). Key Determinants of Government Auditor's Behaviour to Adopt Big Data Analytics in Audit Practice. *Jurnal Akuntansi Bisnis*, 17(2), 182. <https://doi.org/10.30813/jab.v17i2.6000>
- Jones, E. K., Banks, A., Melton, G. B., Porta, C. M., & Tignanelli, C. J. (2022). Barriers to and Facilitators for Acceptance of Comprehensive Clinical Decision Support System–Driven Care Maps for Patients with Thoracic Trauma: Interview Study among Health Care Providers and Nurses. *JMIR Human Factors*, 9(1). <https://doi.org/10.2196/29019>
- Keong, L. M., Amy, Y. C. M., Chin, T. L., & Geat, L. K. (2025). Re-examining AI Adoption Antecedents and Its Potential Effect on AI Sustained Use in Small and Medium Enterprises (SMEs). *Paper Asia*, 41(1), 292–305. <https://doi.org/10.59953/paperasia.v41i1b.337>
- Khayer, A., Talukder, M. S., Bao, Y., & Hossain, M. N. (2020). Cloud computing adoption and its impact on SMEs' performance for cloud supported operations: A dual-stage analytical approach. *Technology in Society*, 60. <https://doi.org/10.1016/j.techsoc.2019.101225>
- Kim, Y., Blazquez, V., & Oh, T. (2024). Determinants of Generative AI System Adoption and Usage Behavior in Korean Companies: Applying the UTAUT Model. *Behavioral Sciences*, 14(11). <https://doi.org/10.3390/bs14111035>

- Kolil, V. K., & Achuthan, K. (2023). Longitudinal study of teacher acceptance of mobile virtual labs. *Education and Information Technologies*, 28(7), 7763–7796. <https://doi.org/10.1007/s10639-022-11499-2>
- Lallmahomed, M. Z. I., Lallmahomed, N., & Lallmahomed, G. M. (2017). Factors influencing the adoption of e-Government services in Mauritius. *Telematics and Informatics*, 34(4), 57–72. <https://doi.org/10.1016/j.tele.2017.01.003>
- Li, C., Khaliq, N., Chinove, L., Khaliq, U., Ullah, M., Lakner, Z., & Popp, J. (2023). Perceived transaction cost and its antecedents associated with fintech users' intention: Evidence from Pakistan. *Heliyon*, 9(4). <https://doi.org/10.1016/j.heliyon.2023.e15140>
- Li, Y., Harris, M. J., Lawanna, T., & Dawod, A. Y. (2025). Key Factors Influencing Preservice Chinese Teachers' Willingness for Implementing AI Applications in Higher Education. *IEEE Access*. <https://doi.org/10.1109/ACCESS.2025.3568834>
- Liu, D., & Cao, J. (2022). Determinants of Collaborative Robots Innovation Adoption in Small and Medium-Sized Enterprises: An Empirical Study in China. *Applied Sciences (Switzerland)*, 12(19). <https://doi.org/10.3390/app121910085>
- Lu, M., Huang, C., Wang, R., & Li, H. (2023). Customer's Adoption Intentions toward Autonomous Delivery Vehicle Services: Extending DOI Theory with Social Awkwardness and Use Experience. *Journal of Advanced Transportation*, 2023. <https://doi.org/10.1155/2023/3440691>
- Lu, X., & Hsiao, K. L. (2022). Effects of Diffusion of Innovations, Spatial Presence, and Flow on Virtual Reality Shopping. *Frontiers in Psychology*, 13. <https://doi.org/10.3389/fpsyg.2022.941248>
- Lutfi, A., Al-Khasawneh, A. L., Almaiah, M. A., Alshira'h, A. F., Alshirah, M. H., Alsyouf, A., Alrawad, M., Al-Khasawneh, A., Saad, M., & Ali, R. Al. (2022). Antecedents of Big Data Analytic Adoption and Impacts on Performance: Contingent Effect. *Sustainability (Switzerland)*, 14(23), 1–23. <https://doi.org/10.3390/su142315516>
- Lutfi, A., Alrawad, M., Alsyouf, A., Almaiah, M. A., Al-Khasawneh, A., Al-Khasawneh, A. L., Alshira'h, A. F., Alshirah, M. H., Saad, M., & Ibrahim, N. (2023). Drivers and impact of big data analytic adoption in the retail industry: A quantitative investigation applying structural equation modeling. *Journal of Retailing and Consumer Services*, 70. <https://doi.org/10.1016/j.jretconser.2022.103129>
- Lutfi, A., Alsyouf, A., Almaiah, M. A., Alrawad, M., Abdo, A. A. K., Al-Khasawneh, A. L., Ibrahim, N., & Saad, M. (2022). Factors Influencing the Adoption of Big Data Analytics in the Digital Transformation Era: Case Study of Jordanian SMEs. *Sustainability (Switzerland)*, 14(3). <https://doi.org/10.3390/su14031802>
- Magno, F., Cassia, F., & Ringle, C. M. (2024). Guest editorial: Using partial least squares structural equation modeling (PLS-SEM) in quality management. Dalam *TQM Journal* (Vol. 36, Nomor 5, hlm. 1237–1241). Emerald Publishing. <https://doi.org/10.1108/TQM-06-2024-426>

- Manik, L. P., Rini, D. S., Priyanti, Indrawati, A., Fefirenta, A. D., Akbar, Z., Djarwaningsih, T., Apriani, N. F., & Kartika, Y. A. (2024). Unraveling Knowledge-Based Chatbot Adoption Intention in Enhancing Species Literacy. *Interdisciplinary Journal of Information, Knowledge, and Management*, 19. <https://doi.org/10.28945/5280>
- Meskaoui, Z., & Elkharraz, A. (2023). Determinants of the Intention to Use Big Data Analytics in Banks and Insurance Companies: The Moderating Role of Managerial Support. *Interdisciplinary Journal of Information, Knowledge, and Management*, 18, 691–718. <https://doi.org/10.28945/5189>
- Mukred, M., Mokhtar, U. A., Hawash, B., AlSalman, H., & Zohaib, M. (2024). The adoption and use of learning analytics tools to improve decision making in higher learning institutions: An extension of technology acceptance model. *Heliyon*, 10(4). <https://doi.org/10.1016/j.heliyon.2024.e26315>
- Nguyen, T. H., Le, X. C., & Vu, T. H. L. (2022). An Extended Technology-Organization-Environment (TOE) Framework for Online Retailing Utilization in Digital Transformation: Empirical Evidence from Vietnam. *Journal of Open Innovation: Technology, Market, and Complexity*, 8(4). <https://doi.org/10.3390/joitmc8040200>
- Ninčević Pašalić, I., & Čukušić, M. (2024). Understanding E-participation adoption: Exploring technological, organizational, and environmental factors. *Technological Forecasting and Social Change*, 207. <https://doi.org/10.1016/j.techfore.2024.123633>
- Park, K. O. (2020). A Study on Sustainable Usage Intention of Blockchain in the Big Data Era: Logistics and Supply Chain Management Companies. *Sustainability (Switzerland)*, 12(24), 1–15. <https://doi.org/10.3390/su122410670>
- Pratama, F. W., & Komariyah, E. F. (2023). Examining the Auditors' Acceptance of Big Data Analytics Technology Platform: Evidence from Government Auditors in Indonesia. *The Indonesian Journal of Accounting Research*, 26(02), 273–302. <https://doi.org/10.33312/ijar.714>
- Queiroz, M. M., & Pereira, S. C. F. (2019). Intention to Adopt Big Data in Supply Chain Management: A Brazilian Perspective. *RAE Revista de Administracao de Empresas*, 59(6), 389–401. <https://doi.org/10.1590/S0034-759020190605>
- Raguseo, E. (2018). Big data technologies: An empirical investigation on their adoption, benefits and risks for companies. *International Journal of Information Management*, 38(1), 187–195. <https://doi.org/10.1016/j.ijinfomgt.2017.07.008>
- Raut, R. D., Yadav, V. S., Cheikhrouhou, N., Narwane, V. S., & Narkhede, B. E. (2021). Big data analytics: Implementation challenges in Indian manufacturing supply chains. *Computers in Industry*, 125. <https://doi.org/10.1016/j.compind.2020.103368>
- Rialti, R., Zollo, L., Ferraris, A., & Alon, I. (2019). Big data analytics capabilities and performance: Evidence from a moderated multi-mediation model. *Technological Forecasting and Social Change*, 149. <https://doi.org/10.1016/j.techfore.2019.119781>

- Rivaldo, K., & Widuri, R. (2023). Navigating the Trust, Technology Fit, and Performance Expectation in the Adoption of Big Data Analytics in Government Auditing. *Journal of Theoretical and Applied Information Technology*, 101(14), 5665–5684. <https://www.jatit.org/volumes/Vol101No14/20Vol101No14.pdf>
- Sabri Alrawi, M. A., Samy, G. N., Yusoff, R. C. M., Shanmugam, B., Lakshmiganthan, R., Maarop, N., & Kamaruddin, N. (2020). Examining Factors that Effect on the Acceptance of Mobile Commerce in Malaysia Based on Revised UTAUT. *Indonesian Journal of Electrical Engineering and Computer Science*, 20(3), 1173–1184. <https://doi.org/10.11591/ijeecs.v20.i3.pp1173-1184>
- Saggi, M. K., & Jain, S. (2018). A survey towards an integration of big data analytics to big insights for value-creation. *Information Processing and Management*, 54(5), 758–790. <https://doi.org/10.1016/j.ipm.2018.01.010>
- Sahid, N. Z., Sani, M. K. J. A., Noordin, S. A., Zaini, M. K., & Baba, J. (2021). Determinants factors of intention to adopt big data analytics in malaysian public agencies. *Journal of Industrial Engineering and Management*, 14(2), 269–293. <https://doi.org/10.3926/jiem.3334>
- Salijeni, G., Samsonova-Taddei, A., & Turley, S. (2021). Understanding How Big Data Technologies Reconfigure the Nature and Organization of Financial Statement Audits: A Sociomaterial Analysis. *European Accounting Review*, 30(3), 531–555. <https://doi.org/10.1080/09638180.2021.1882320>
- Sánchez-Holgado, P., & Arcila-Calderón, C. (2024). Adoption and use factors of artificial intelligence and big data by citizens. *Communication & Society*, 37(2), 227–246. <https://doi.org/10.15581/003.37.2.227-246>
- Sani, M. K. J. A., Zaini, M. K., Sahid, N. Z., Shaifuddin, N., Salim, T. A., & Noor, N. M. (2021). Factors influencing intent to adopt big data analytics in Malaysian government agencies. *International Journal of Business and Society*, 22(3), 1315–1345. <https://doi.org/10.33736/ijbs.4304.2021>
- Shahbaz, M., Gao, C., Zhai, L. L., Shahzad, F., & Hu, Y. (2019). Investigating the adoption of big data analytics in healthcare: the moderating role of resistance to change. *Journal of Big Data*, 6(6). <https://doi.org/10.1186/s40537-019-0170-y>
- Shahbaz, M., Gao, C., Zhai, L., Shahzad, F., & Arshad, M. R. (2020). Moderating Effects of Gender and Resistance to Change on the Adoption of Big Data Analytics in Healthcare. *Complexity*, 2020. <https://doi.org/10.1155/2020/2173765>
- Shahbaz, M., Gao, C., Zhai, L., Shahzad, F., & Khan, I. (2021). Environmental Air Pollution Management System: Predicting User Adoption Behavior of Big Data Analytics. *Technology in Society*, 64. <https://doi.org/10.1016/j.techsoc.2020.101473>
- Silvestro, R., Schenatto, F. J. A., Santos, G. D., & Oliveira, G. A. (2024). Acceptance of a Mandatory E-Government System: The Public Employee Perspective. *International Journal of Electronic Government Research*, 20(1). <https://doi.org/10.4018/IJEGR.356406>

- Sivarajah, U., Kamal, M. M., Irani, Z., & Weerakkody, V. (2017). Critical analysis of Big Data challenges and analytical methods. *Journal of Business Research*, 70, 263–286. <https://doi.org/10.1016/j.jbusres.2016.08.001>
- Strazzullo, S., Mignacca, B., Grimaldi, M., Greco, M., & Cricelli, L. (2024). Industry 4.0 as an Enabler of Open Innovation. *IEEE Transactions on Engineering Management*, 71, 9388–9401. <https://doi.org/10.1109/TEM.2023.3306008>
- Taramuel-Taramuel, J. P., Aza-Fuelantala, O. E., Ader, D., Mayorga, A., & Barrios, D. (2025). Technology Adoption in Smallholder Dairy Farms in Indigenous Pastos Communities of Colombia. *Journal of Agriculture and Food Research*, 23. <https://doi.org/10.1016/j.jafr.2025.102191>
- Thompson, A. A., Peteraf, M. A., Gamble, J. E., & Strickland, A. J. (2022). *Crafting & Executing Strategy; The Quest for Competitive Advantage Concepts and Cases* (23 ed.).
- Trigo, A., Varajão, J., & Sousa, L. (2022). DevOps adoption: Insights from a large European Telco. *Cogent Engineering*, 9(1). <https://doi.org/10.1080/23311916.2022.2083474>
- Tzimas, D., & Demetriadis, S. (2025). K-12 Teachers' Acceptance and Resistance Perceptions of Learning Analytics Adoption: A Mixed-Methods Approach. *TechTrends*, 69(2), 385–399. <https://doi.org/10.1007/s11528-025-01045-5>
- Undang-Undang Republik Indonesia Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan.
- Vecchio, Y., De Rosa, M., Pauselli, G., Masi, M., & Adinolfi, F. (2022). The Leading Role of Perception: the FACOPA Model to Comprehend Innovation Adoption. *Agricultural and Food Economics*, 10(1). <https://doi.org/10.1186/s40100-022-00211-0>
- Venkatesh, V. (2022). Adoption and use of AI tools: a research agenda grounded in UTAUT. *Annals of Operations Research*, 308, 641–652. <https://doi.org/10.1007/s10479-020-03918-9>
- Venkatesh, V., & Bala, H. (2008). Technology Acceptance Model 3 and a Research Agenda on Interventions. *Decision Sciences*, 39(2), 273–315. <https://doi.org/10.1111/j.1540-5915.2008.00192.x>
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User Acceptance of Information Technology: Toward a Unified View. *MIS Quarterly: Management Information Systems*, 27(3), 425–478. <https://doi.org/10.2307/30036540>
- Venkatesh, V., Thong, J. Y. L., & Xu, X. (2012). *Consumer Acceptance and Use of Information Technology: Extending the Unified Theory of Acceptance and Use of Technology*. 36(1), 157–178. <https://www.jstor.org/stable/41410412>
- Venkatesh, V., Thong, J. Y. L., & Xu, X. (2016). Unified Theory of Acceptance and Use of Technology: A Synthesis and the Road Ahead. *Journal of the Association for Information Systems*, 17(5), 328–376. <https://doi.org/10.17705/1jais.00428>
- Villarejo-Ramos, Á. F., Cabrera-Sánchez, J. P., Lara-Rubio, J., & Liébana-Cabanillas, F. (2021). Predicting Big Data Adoption in Companies With an

- Explanatory and Predictive Model. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.651398>
- Wang, Y. L. (2024). Technophilia or Technophobia: the Unified Model of the Paradox of Taiwanese Older Adults' Digital Learning. *Universal Access in the Information Society*. <https://doi.org/10.1007/s10209-024-01184-1>
- Wiese, L., Magana, A. J., El Breidi, K., & Shakouri, A. (2025). Manufacturing Stakeholders' Perceptions of Factors That Promote and Inhibit Advanced Technology Adoption. *Sustainability (Switzerland)*, 17(7). <https://doi.org/10.3390/su17072981>
- Willaby, H. W., Costa, D. S. J., Burns, B. D., MacCann, C., & Roberts, R. D. (2015). Testing complex models with small sample sizes: A historical overview and empirical demonstration of what Partial Least Squares (PLS) can offer differential psychology. *Personality and Individual Differences*, 84, 73–78. <https://doi.org/10.1016/j.paid.2014.09.008>
- Wynn, M., Garwood-Cross, L., Vasilica, C., Griffiths, M., Heaslip, V., & Phillips, N. (2023). Digitizing nursing: A theoretical and holistic exploration to understand the adoption and use of digital technologies by nurses. *Journal of Advanced Nursing*, 79(10), 3737–3747. <https://doi.org/10.1111/jan.15810>
- Yildiz Durak, H., & Onan, A. (2024). Predicting the Use of Chatbot Systems in Education: A Comparative Approach Using PLS-SEM and Machine Learning Algorithms. *Current Psychology*, 43(28), 23656–23674. <https://doi.org/10.1007/s12144-024-06072-8>
- Yoo, J., Choi, S., Hwang, Y., & Yi, M. Y. (2021). The Role of User Resistance and Social Influences on the Adoption of Smartphone: Moderating Effect of Age. *Journal of Organizational and End User Computing*, 33(2), 36–58. <https://doi.org/10.4018/JOEUC.20210301.0a3>
- Youssef, M. A. E.-A., Eid, R., & Agag, G. (2022). Cross-National Differences in Big Data Analytics Adoption in the Retail Industry. *Journal of Retailing and Consumer Services*, 64. <https://doi.org/10.1016/j.jretconser.2021.102827>