

DAFTAR PUSTAKA

- Abela, A. 2006. "Choosing a good chart-The Extreme Presentation (tm) Method." Obtido.
- Albers, Danielle, Michael Correll, dan Michael Gleicher. 2014. "Task-Driven Evaluation of Aggregation in Time Series Visualization." *Proceedings of the SIGCHI Conference on Human Factors in Computing Systems . CHI Conference 2014*: 551–60.
- Alhadad, Sakinah S. J. 2018. "Visualizing Data to Support Judgement, Inference, and Decision Making in Learning Analytics: Insights from Cognitive Psychology and Visualization Science." *Journal of Learning Analytics* 5, no. 2 (Agustus): 60–85.
- Amer, T. S., dan Sury Ravindran. 2010. "The Effect of Visual Illusions on the Graphical Display of Information." *Journal of Information Systems* 24, no. 1 (Maret): 23–42.
- Anderson, dan Kaplan. 1992. "An investigation of the effect of presentation format on auditors' non-investigation region judgments." *Advances in Accounting Information Systems*.
- Anderson, Spencer B., Jessen L. Hobson, dan Mark E. Peecher. 2020. "The Joint Effects of Rich Data Visualization and Audit Procedure Categorization on Auditor Judgment." <https://doi.org/10.2139/ssrn.3737234>.
- Anderson, Urton, dan Margaret Christ. 2014. "Internal audit." Dalam *The Routledge Companion to Auditing*, 252–61. Routledge.
- Arlt, Mario, dan Joana Geraldi. 2015. *Visuals Matter!* Project Management Institute.
https://books.google.com/books/about/Visuals_Matter.html?id=Jd-uDgAAQBAJ.
- Austin, Ashley A., Tina Carpenter, Margaret H. Christ, dan Christy Nielson. 2018. "The Data Analytics Transformation: Evidence from Auditors, CFOs, and Standard-Setters." *SSRN Electronic Journal*.
<https://doi.org/10.2139/ssrn.3214140>.
- Baaske, Becca, dan Uday Murthy. 2024. "Data analytic visualizations informing the audit risk assessment: The impact of default visualization form and documentation focus." <https://doi.org/10.2139/ssrn.4904870>.
- Baaske, Rebecca N. 2021. "The Use of Data Analytic Visualizations to Inform the Audit Risk Assessment: The Impact of Initial Visualization Form and

Documentation Focus.” [search.proquest.com.
https://search.proquest.com/openview/95069e2101fd475130e2858609d64
237/1?pq-origsite=gscholar&cbl=18750&diss=y](https://search.proquest.com/search.proquest.com/openview/95069e2101fd475130e2858609d64237/1?pq-origsite=gscholar&cbl=18750&diss=y).

Baddeley, A. 1992. “Working Memory.” *Science* 255, no. 5044 (Januari): 556–59.

Ballard, Andrew. 2020. “Promoting Performance Information Use Through Data Visualization: Evidence from an Experiment.” *Public Performance & Management Review* 43, no. 1 (Januari): 109–28.

Bame-Aldred, Charles W., Duane M. Brandon, William F. Messier Jr, Larry E. Rittenberg, dan Chad M. Stefaniak. 2013. “A Summary of Research on External Auditor Reliance on the Internal Audit Function.” *Auditing A Journal of Practice & Theory* 32, no. Supplement 1 (Mei): 251–86.

Barr-Pulliam, Dereck. 2018. “The joint effects of the internal audit function’s use of continuous auditing and its use as a management training ground on managerial discretion in financial reporting.” Working Paper.

Barr-Pulliam, P. Nkansa, dan K. Walker. 2017. “From compliance to strategy: Using the three lines of defense model to evaluate and motivate internal audit contributions to accounting research.” Available at SSRN 2993364. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2993364.

Beattie, V., dan M. Jones. 2008. “Corporate Reporting Using Graphs: A Review and Synthesis.” *Journal of Accounting Literature*. <https://www.semanticscholar.org/paper/1b0327f7fecb5005b59644641c14d82972cb39ae>.

Behrens, Judith. 2016. “A Lack of Insight: An Experimental Analysis of R&D Managers’ Decision Making in Innovation Portfolio Management.” *Creativity and Innovation Management* 25, no. 2 (Juni): 239–50.

Benbasat, Izak, dan Albert S. Dexter. 1985. “An Experimental Evaluation of Graphical and Color-Enhanced Information Presentation.” *Management Science* 31, no. 11 (November): 1348–64.

Bettman, James R., dan Pradeep Kakkar. 1977. “Effects of information presentation format on consumer information acquisition strategies.” *The journal of consumer research* 3, no. 4 (Maret): 233.

Blocher, Edward, Robert P. Moffie, dan Robert W. Zmud. 1986. “Report format and task complexity: Interaction in risk judgments.” *Accounting, Organizations and Society* 11, no. 6 (Januari): 457–70.

Bonner, Sarah E. 1999. “Judgment and decision-making research in accounting.” *Accounting Horizons*. <https://doi.org/10.2308/acch.1999.13.4.385>.

Boyle, Douglas M., F. Todd DeZoort, dan Dana R. Hermanson. 2015. “The Effects of Internal Audit Report Type and Reporting Relationship on Internal

Auditors' Risk Judgments." *Accounting Horizons* 29, no. 3 (September): 695–718.

- Brodie, K. W., L. A. Carpenter, R. A. Earnshaw, J. R. Gallop, R. J. Hubbard, A. M. Mumford, C. D. Osland, dan P. Quarendon. 2012. *Scientific Visualization: Techniques and Applications*. Springer Science & Business Media.
- Brown-Libur, Helen, Hussein Issa, dan Danielle Lombardi. 2015. "Behavioral implications of big data's impact on audit judgment and decision making and future research directions." *Accounting Horizons*. <https://doi.org/10.2308/acch-51023>.
- Brown-Libur, dan Issa. 2015. "Behavioral implications of Big Data's impact on audit judgment and decision making and future research directions." *Accounting Horizons*. <https://meridian.allenpress.com/accounting-horizons/article-abstract/29/2/451/99234>.
- Brynjolfsson, Erik, Jeff Hammerbacher, dan Brad Stevens. 2011. "Competing through data: Three experts offer their game plans." *McKinsey Quarterly*.
- Cahyaningrum, Christina Dwi, dan Intiyas Utami. 2015. "Do obedience pressure and task complexity affect audit decision?" *Jurnal Akuntansi dan Keuangan Indonesia* 11, no. 1: 92–105.
- Card, S. K., J. D. Mackinlay, dan Ben Shneiderman. 1999. "Information Visualization. Readings in Information Visualization." San Francisco, California, Morgan Kaufmann Publishers, Inc.
- Cardinaels, Eddy. 2008. "The interplay between cost accounting knowledge and presentation formats in cost-based decision-making." *Accounting, Organizations and Society* 33, no. 6 (Agustus): 582–602.
- Chandler, Paul, dan John Sweller. 1992. "The Split-Attention Effect as a Factor in the Design of Instruction." *The British Journal of Educational Psychology* 62, no. 2 (Juni): 233–46.
- Chang, Chengyee Janie, dan Yan Luo. 2019. "Data Visualization and Cognitive Biases in Audits." *Managerial Auditing Journal* 36, no. 1 (Mei): 1–16.
- Christ, Margaret H., Adi Masli, Nathan Y. Sharp, dan David A. Wood. 2015. "Rotational internal audit programs and financial reporting quality: Do compensating controls help?" *Accounting, Organizations and Society* 44, no. Juli (Juli): 37–59.
- Davidson, Bruce I., Naman K. Desai, dan Gregory J. Gerard. 2013. "The effect of continuous auditing on the relationship between internal audit sourcing and the external auditor's reliance on the internal audit function." *Journal of Information Systems* 27, no. 1: 41–59.



- Davis, Fred. 1989. "Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology." *The Mississippi quarterly* 13, no. 3: 319–40.
- DeSanctis, Gerardine. 1984. "Computer Graphics as Decision Aids: Directions for Research." *Decision Sciences* 15, no. 4 (Oktober): 463–87.
- Desanctis, Gerardine, dan Sirkka L. Jarvenpaa. 1989. "Graphical presentation of accounting data for financial forecasting: An experimental investigation." *Accounting, Organizations and Society* 14, no. 5 (Januari): 509–25.
- Dilla, William, Diane J. Janvrin, dan Robyn Raschke. 2010. "Interactive data visualization: New directions for accounting information systems research." *Journal of Information Systems*. <https://doi.org/10.2308/jis.2010.24.2.1>.
- Dilla, William N., Diane J. Janvrin, dan Cynthia Jeffrey. 2013. "The Impact of Graphical Displays of Pro Forma Earnings Information on Professional and Nonprofessional Investors' Earnings Judgments." *Behavioral Research in Accounting* 25, no. 1 (Februari): 37–60.
- Dong, Xiao, dan Caroline C. Hayes. 2012. "Uncertainty Visualizations." *Journal of Cognitive Engineering and Decision Making* 6, no. 1 (Maret): 30–56.
- Dull, R. B., dan D. P. Tegarden. 1999. "A comparison of three visual representations of complex multidimensional accounting information." *Journal of Information Systems*. <https://publications.aaahq.org/jis/article-abstract/13/2/117/1196>.
- Eberhard, Karin. 2021. "The effects of visualization on judgment and decision-making: a systematic literature review." *Management Review Quarterly*, Agustus (Agustus). <https://doi.org/10.1007/s11301-021-00235-8>.
- Eppler, M. J., dan M. Aeschmann. 2009. "A systematic framework for risk visualization in risk management and communication." *Risk Management: An International Journal*. <https://link.springer.com/article/10.1057/rm.2009.4>.
- Farkas, Maia J., dan Rina M. Hirsch. 2016. "The effect of frequency and automation of internal control testing on external auditor reliance on the internal audit function." *Journal of information systems* 30, no. 1: 21–40.
- Gramling, Audrey A., Mario J. Maletta, Arnold Schneider, dan Bryan K. Church. 2004. "THE ROLE OF THE INTERNAL AUDIT FUNCTION IN CORPORATE GOVERNANCE: A SYNTHESIS OF THE EXTANT INTERNAL AUDITING LITERATURE AND DIRECTIONS FOR FUTURE RESEARCH." *Journal of Accounting Literature; Bingley* 23: 194–245.
- Hajirahimova, Makrufa, Institute of Information Technology of Azerbaijan National Academy of Sciences, Marziya Ismayilova, dan Institute of

Information Technology of Azerbaijan National Academy of Sciences. 2018. "Big data visualization: Existing approaches and problems." *Problems of Information Technology* 09, no. 1 (Januari): 65–74.

Hamdam, Adli, Ruzita Jusoh, Yazkhiruni Yahya, Abdul Jalil Azlina, dan Zainal Abidin Nor Hafizah. 2021. "Auditor judgment and decision-making in big data environment: a proposed research framework." *Accounting Research Journal* 35, no. 1 (Januari): 55–70.

Honda, Hidehito, Midori Ogawa, Takuma Murakoshi, Tomohiro Masuda, Ken Utsumi, Sora Park, Atsushi Kimura, Daisuke Nei, dan Yuji Wada. 2015. "Effect of visual aids and individual differences of cognitive traits in judgments on food safety." *Food policy* 55, no. Agustus (Agustus): 33–40.

Huang, Weidong, Seok-Hee Hong, dan Peter Eades. 2006. *Predicting graph reading performance: A cognitive approach*. Vol. 60.

Hutchinson, J. Wesley, Joseph W. Alba, dan Eric M. Eisenstein. 2010. "Heuristics and Biases in Data-Based Decision Making: Effects of Experience, Training, and Graphical Data Displays." *JMR, Journal of Marketing Research* 47, no. 4 (Agustus): 627–42.

Keen, Peter G. W., dan Michael S. Scott Morton. 1978. *Decision Support Systems : An Organizational Perspective*. Reading, Mass.: Addison-Wesley Pub. Co.

Keller, Tanja, dan Sigmar-Olaf Tergan. 2005. "Visualizing Knowledge and Information: An Introduction." Dalam *Lecture Notes in Computer Science*, 1–23. Lecture notes in computer science. Berlin, Heidelberg: Springer Berlin Heidelberg.

Kelton, Andrea Seaton, Robin R. Pennington, dan Brad M. Tuttle. 2010. "The Effects of Information Presentation Format on Judgment and Decision Making: A Review of the Information Systems Research." *Journal of Information Systems* 24, no. 2 (September): 79–105.

Kernbach, Sebastian, Martin J. Eppler, dan Sabrina Bresciani. 2015. "The Use of Visualization in the Communication of Business Strategies." *International Journal of Business Communication* 52, no. 2 (April): 164–87.

Khatri, Vijay, Iris Vessey, V. Ramesh, Paul Clay, dan Sung-Jin Park. 2006. "Understanding Conceptual Schemas: Exploring the Role of Application and IS Domain Knowledge." *Information Systems Research : ISR* 17, no. 1 (Maret): 81–99.

Larkin, Jill H., dan Herbert A. Simon. 1987. "Why a Diagram is (Sometimes) Worth Ten Thousand Words." *Cognitive Science*. <https://doi.org/10.1111/j.1551-6708.1987.tb00863.x>.

Li, He, Jun Dai, Tatiana Gershberg, dan Miklos A. Vasarhelyi. 2018.

“Understanding usage and value of audit analytics for internal auditors: An organizational approach.” *International Journal of Accounting Information Systems*. <https://doi.org/10.1016/j.accinf.2017.12.005>.

- Libby, Robert. 1995. “The role of knowledge and memory in audit judgment.” Dalam *Judgment and Decision-Making Research in Accounting and Auditing*, disunting oleh Robert H. Ashton dan Alison Hubbard Ashton, 176–206. Cambridge: Cambridge University Press.
- Lucas, Henry C., Jr, dan Norman R. Nielsen. 1980. “The Impact of the Mode of Information Presentation on Learning and Performance.” *Management Science* 26, no. 10 (Oktober): 982–93.
- Lurie, Nicholas H., dan Charlotte H. Mason. 2007. “Visual Representation: Implications for Decision Making.” *Journal of marketing* 71, no. 1 (Januari): 160–77.
- Lusk, Edward J., dan Michael Kersnick. 1979. “The Effect of Cognitive Style and Report Format on Task Performance: The MIS Design Consequences.” *Management Science* 25, no. 8 (Agustus): 787–98.
- Mauludina, Muhammad Alam, Sri Mulyani, Srihadi Winarningsih, dan Hendra Susanto. 2024. “The Role of Data Visualization in Auditing: A Systematic Literature Review.” *Cogent Business & Management* 11, no. 1 (Desember). <https://doi.org/10.1080/23311975.2024.2358168>.
- Mayer, Richard E., dan Joan K. Gallini. 1990. “When is an illustration worth ten thousand words?” *Journal of educational psychology* 82, no. 4 (Desember): 715–26.
- Meyer, Alan D. 1991. “Visual Data in Organizational Research.” *Organization Science* 2, no. 2 (Mei): 218–36.
- Mikkola, Juliana Hsuan. 2001. “Portfolio Management of R&D Projects: Implications for Innovation Management.” *Technovation* 21, no. 7 (Juli): 423–35.
- Miller, George A. 1956. “The magical number seven, plus or minus two: some limits on our capacity for processing information.” *Psychological review*. <https://doi.org/10.1037/h0043158>.
- Mohd-Sanusi, Zuraidah, dan Takiah Mohd-Iskandar. 2007. “Audit judgment performance: assessing the effect of performance incentives, effort and task complexity.” *Managerial Auditing Journal* 22, no. 1 (Januari): 34–52.
- Nahartyo, Ertambang, dan Intiyas Utami. 2016. “Panduan praktis riset eksperimen.” *Jakarta: PT. Indeks*.
- Okan, Yasmina, Rocio Garcia-Retamero, Edward T. Cokely, dan Antonio Maldonado. 2018. “Biasing and debiasing health decisions with bar graphs:

Costs and benefits of graph literacy.” *The Quarterly journal of experimental psychology* 71, no. 12 (Desember): 2506–19.

- Padilla, Lace M., Sarah H. Creem-Regehr, Mary Hegarty, dan Jeanine K. Stefanucci. 2018. “Decision Making with Visualizations: A Cognitive Framework across Disciplines.” *Cognitive Research: Principles and Implications* 3, no. Desember (Desember): 29.
- Paivio, Allan. 1991. “Dual coding theory: Retrospect and current status.” *Canadian journal of experimental psychology = Revue canadienne de psychologie experimentale* 45, no. 3 (September): 255–87.
- Payne, John W. 1976. “Task Complexity and Contingent Processing in Decision Making: An Information Search and Protocol Analysis.” *Organizational Behavior and Human Performance* 16, no. 2 (Agustus): 366–87.
- Perdana, Arif, Alastair Robb, dan Fiona Rohde. 2018. “Australasian Journal of Information Systems.” *Australasian Journal of Information Systems* 22, no. Mei (Mei). <https://doi.org/10.3127/ajis.v22i0.1681>.
- Platts, Ken, dan Hua Tan Kim. 2004. “Strategy visualisation: knowing, understanding, and formulating.” *Management Decision* 42, no. 5 (Januari): 667–76.
- Rose, Anna M., Jacob M. Rose, Kristian Rotaru, Kerri-Ann Sanderson, dan Jay Thibodeau. 2021. “Effects of Data Visualization Choices on Psychophysiological Responses, Judgment and Audit Quality.” *Journal of Information System*, Juni (Juni). <https://doi.org/10.2308/isys-2020-046>.
- Rose, Anna M., Jacob M. Rose, Kristian Rotaru, Kerri-Ann Sanderson, dan Jay C. Thibodeau. 2018. “Psychophysiological responses to data visualization and visualization effects on auditors’ judgments and audit quality.” <https://scholarspace.manoa.hawaii.edu/handle/10125/59294>.
- . 2022. “Effects of Uncertainty Visualization on Attention, Arousal, and Judgment.” *Behavioral Research in Accounting*. <https://doi.org/10.2308/bria-2021-011>.
- Rose, Anna M., Jacob M. Rose, Kerri-Ann Sanderson, dan Jay C. Thibodeau. 2017. “When Should Audit Firms Introduce Analyses of Big Data Into the Audit Process?” *Journal of Information Systems* 31, no. 3 (September): 81–99.
- Schiffels, Sebastian, Thomas Fliedner, dan Rainer Kolisch. 2018. “Human Behavior in Project Portfolio Selection: Insights from an Experimental Study.” *Decision Sciences* 49, no. 6 (Desember): 1061–87.
- Sen, Tarun, dan Warren J. Boe. 1991. “Confidence and accuracy in judgements using computer displayed information.” *Behaviour & information technology* 10, no. 1 (Januari): 53–64.



- Shadish, William R., Thomas D. Cook, dan Donald T. Campbell. 2002. "Experimental and quasi-experimental designs for generalized causal inference." *xxi* 623. <https://psycnet.apa.org/record/2002-17373-000>.
- Shaft, Teresa M., dan Iris Vessey. 2006. "The Role of Cognitive Fit in the Relationship between Software Comprehension and Modification." *The Mississippi quarterly* 30, no. 1: 29–55.
- Sihombing, Ranto Partomuan, I. Made Narsa, dan Iman Harymawan. 2023. "Big Data Analytics and Auditor Judgment: An Experimental Study." *Accounting Research Journal* 36, no. 2/3 (Mei): 201–16.
- Simon, H. A. 1960. "The new science of management decision." <https://psycnet.apa.org/record/2009-05849-000>.
- Siregar, Wardah Muharriyanti, Jumadil Saputra, Mursyidin, dan Zikri Muhammad. 2019. "The effect of audit knowledge, audit document complexity and auditor experience towards audit judgement of internal auditor in West Aceh Inspectorate office, Indonesia." *Universiti Malaysia Terengganu Journal of Undergraduate Research* 1, no. 2 (April): 111–17.
- Smrecnik, Chris M. R., Ilse Mesters, Loes T. E. Kessels, Robert A. C. Ruiter, Nanne K. De Vries, dan Hein De Vries. 2010. "Understanding the Positive Effects of Graphical Risk Information on Comprehension: Measuring Attention Directed to Written, Tabular, and Graphical Risk Information." *Risk Analysis: An Official Publication of the Society for Risk Analysis* 30, no. 9 (September): 1387–98.
- Stefaniak, Chad M., Richard W. Houston, dan Robert M. Cornell. 2012. "The Effects of Employer and Client Identification on Internal and External Auditors' Evaluations of Internal Control Deficiencies." *Auditing A Journal of Practice & Theory* 31, no. 1 (Februari): 39–56.
- Stewart, Jenny, dan Nava Subramaniam. 2010. "Internal audit independence and objectivity: emerging research opportunities." *Managerial Auditing Journal* 25, no. 4 (Januari): 328–60.
- Stieff, Mike, Bonnie L. Dixon, Minjung Ryu, Bryna C. Kumi, dan Mary Hegarty. 2014. "Strategy Training Eliminates Sex Differences in Spatial Problem Solving in a Stem Domain." *Journal of Educational Psychology* 106, no. 2: 390–402.
- Stippich, W. W., dan B. J. Preber. 2016. "Data Analytics: Elevating Internal Audit's Value."
- Stock, Duane, dan Collin J. Watson. 1984. "Human judgment accuracy, multidimensional graphics, and humans versus models." *Journal of accounting research* 22, no. 1: 192.



- Stone, Eric R., J. Frank Yates, dan Andrew M. Parker. 1997. "Effects of Numerical and Graphical Displays on Professed Risk-Taking Behavior." *Journal of Experimental Psychology. Applied* 3, no. 4 (Desember): 243–56.
- Suwa, Masaki, dan Barbara Tversky. 2002. "External Representations Contribute to the Dynamic Construction of Ideas." Dalam *Diagrammatic Representation and Inference*, 341–43. Springer Berlin Heidelberg.
- Sweller, John, Jeroen J. G. van Merriënboer, dan Fred G. W. C. Paas. 1998. "Cognitive Architecture and Instructional Design." *Educational psychology review* 10, no. 3 (September): 251–96.
- Tan, Hun-Tong, dan Alison Kao. 1999. "Accountability effects on auditors' performance: The influence of knowledge, problem-solving ability, and task complexity." *Journal of accounting research* 37, no. 1: 209.
- Tang, Fengchun, Traci J. Hess, Joseph S. Valacich, dan John T. Sweeney. 2013. "The Effects of Visualization and Interactivity on Calibration in Financial Decision-Making." *Behavioral Research in Accounting* 26, no. 1 (Agustus): 25–58.
- Vessey, Iris. 1991. "Cognitive Fit: A Theory-Based Analysis of the Graphs versus Tables Literature." *Decision Sciences* 22, no. 2 (Maret): 219–40.
- Waller, William S. 1995. "Decision-making research in managerial accounting: Return to behavioral-economics foundations." Dalam *Judgment and Decision-Making Research in Accounting and Auditing*, disunting oleh Robert H. Ashton dan Alison Hubbard Ashton, 29–54. Cambridge: Cambridge University Press.
- Ware, Colin. 2012. *Information Visualization: Perception for Design*. Interactive Technologies. Morgan Kaufmann.
- Wood, Robert E. 1986. "Task Complexity: Definition of the Construct." *Organizational Behavior and Human Decision Processes* 37, no. 1 (Februari): 60–82.
- Yildiz, Esra, dan Rainer Böhme. 2017. "Effects of information security risk visualization on managerial decision making." *Proc. of EuroUSEC*. https://informationsecurity.uibk.ac.at/pdfs/YB2017_SecurityRiskVisualization_EuroUSEC.pdf.
- Yoon, Kyunghye, Lucas Hoogduin, dan Li Zhang. 2015. "Big Data as Complementary Audit Evidence." *Accounting Horizons*. <https://doi.org/10.2308/acch-51076>.