

DAFTAR PUSTAKA

- [1] Alvita U. Pradita, "Implementasi E-Audit Dalam Meningkatkan Fungsi Pemeriksaan Pengelolaan Dan Pertanggungjawaban Keuangan Negara Pada Bpk-Ri," *J. Akunt. UNESA*, pp. 1–23, 2013.
- [2] BPK RI, *Keputusan Badan Pemeriksa Keuangan Republik Indonesia Nomor 7/KI-XIII.2/12/2015 Tentang Rencana Strategis Badan Pemeriksa Keuangan Tahun Anggaran 2016 sampai dengan tahun Anggaran 2020*. Jakarta, 2015.
- [3] T. B. Bell, J. C. Bedard, K. M. Johnstone, and E. F. Smith, "KRiskSM: A computerized decision aid for client acceptance and continuance risk assessments," *Auditing*, 2002.
- [4] J. C. Bedard, M. Ettredge, and K. M. Johnstone, "Using Electronic Audit Workpaper Systems in Audit Practice: Task Analysis, Learning, and Resistance," *Ssrn*, no. March, 2006.
- [5] P. Y. K. Chau and V. S. K. Lai, "An empirical investigation of the determinants of user acceptance of Internet banking," *J. Organ. Comput. Electron. Commer.*, 2003.
- [6] A. J. Sellen and R. H. R. Harper, *The Myth of the Paperless Office*. 2018.
- [7] J. Hartwick and H. Barki, "Explaining the Role of User Participation in Information System Use," *Manage. Sci.*, 2008.
- [8] M. Myers, D. Avison, and M. L. Markus, "Power, Politics, and MIS implementation," in *Qualitative Research in Information Systems*, 2011.
- [9] J. Nielsen, "The art of navigating through hypertext," *Commun. ACM*, 1990.
- [10] R. J. Mills, D. Paper, K. A. Lawless, and J. M. Kulikowich, "Hypertext navigation - An intrinsic component of the corporate intranet," *J. Comput. Inf. Syst.*, 2002.
- [11] D. H. Murdock and D. H. Murdock, "Electronic Workpapers," in *Auditor Essentials*, 2018.
- [12] L. Bible, L. Graham, and A. Rosman, "The effect of electronic audit environments on performance," *J. Accounting, Audit. Financ.*, 2005.
- [13] J. F. Brazel and C. P. Agoglia, "An examination of auditor planning judgements in a complex accounting information system environment," *Contemp. Account. Res.*, 2007.
- [14] A. Rosman, S. Biggs, L. Graham, and L. Bible, "Successful audit workpaper review strategies in electronic environments," *J. Accounting, Audit. Financ.*, 2007.
- [15] Tempo, "Soal Sumber Waras, Ini Beda Audit BPK Zaman Foke dan Ahok," 2016. [Online]. Available: <https://metro.tempo.co/read/762865/soal-sumber-waras-ini-beda-audit-bpk-zaman-foke-dan-ahok>.

- [16] Viva News, “BPK: Opini WTP, Kemenag Bukannya Tak Korupsi,” 2012. [Online]. Available: <https://www.viva.co.id/arsip/333360-bpk-opini-wtp-kemenag-bukannya-tak-korupsi>.
- [17] Kompas, “Suap Opini WTP di Kemendes, KPK Periksa Auditor hingga Pegawai BPK,” 2017. [Online]. Available: <https://nasional.kompas.com/read/2017/07/12/14094041/suap-opini-wtp-di-kemendes-kpk-periksa-auditor.hingga.pegawai.bpk>.
- [18] H. Ahmed, “Information Systems Development and the Changing Role of Internal Audit,” 2009.
- [19] A. Latif, W. Wahyu, and Surjono, “Penilaian E-Audit Readiness dengan Pendekatan Framework STOPE pada Badan Pemeriksa Keuangan (BPK) RI Perwakilan Provinsi Banten,” *Jnteti*, vol. 1, no. 2, 2012.
- [20] E. Maria, “E-Commerce Impact : The Impact Of E-Audit Implementation On Th E Auditor’s Performance,” vol. V, no. 3, pp. 1–7, 2014.
- [21] M. Pratiwi, ... M. S.-I. J. of, and U. 2016, “Influencing Factors of Successful Employment of e-Audit in The Audit Board of Republic Indonesia utautcaat,” *Imperialjournals.Com*, no. 12, pp. 1947–1955, 2016.
- [22] E. Yuliasari, “Analisis Faktor Determinan Penggunaan Sistem Aplikasi Pemeriksaan Laporan Keuangan dan Implikasinya,” *JNTETI*, vol. 03, no. 2, pp. 1–30, 2014.
- [23] Departemen Komunikasi dan Informatika, *Cetak Biru (BluePrint) Sistem Aplikasi e-Government Bagi Lembaga Pemerintah Daerah*. Jakarta: Departemen Komunikasi dan Informatika, 2004.
- [24] BPK, *Pedoman Pelaksanaan Pemeriksaan dengan SiAP LKPD*. Jakarta, 2011.
- [25] S. B. Aji, “Pengaruh Implementasi E-Audit Terhadap Kinerja Pemeriksa Dengan Penetapan Risiko Audit Sebagai Variable Moderasi,” 2016.
- [26] P. D. H. ima. Ghozali, “Aplikasi Analisis Multivariate dengan program IBM SPSS 23,” in *IBM SPSS 23*, 2016.
- [27] F. Davis, “Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology,” *JSTOR*, vol. 13, no. 3, pp. 319–340, 1989.
- [28] I. P. S. Sanjaya, “Pengaruh Rasa Manfaat dan Kemudahan Terhadap dan Berperilaku (Behavioral Intention) para Mahasiswa dan Mahasiswi dalam Penggunaan Internet,” *J. Kinerja Univeristas Atma Jaya Yogyakarta*, vol. 9, no. 2, pp. 113–122, 2005.
- [29] M. C. Meckling, W. H., & Jensen, “Managerial behavior, agency costs and ownership

- structure,” *J. financ. econ.*, 1976.
- [30] M. Jensen and W. Meckling, “Theory of the firm: Managerial behavior, agency costs, and ownership structure,” in *The Economic Nature of the Firm: A Reader, Third Edition*, 2012.
- [31] I. B. P. Astika, “Pembentukan Return Saham Ekspektasian melalui Manajemen Laba di sekitar Peristiwa Pengumuman Program Opsi Saham Karyawan.” *Jurnal Aplikasi Manajemen UB*, Malang, 2010.
- [32] W. Endrianto, “Analisa Pengaruh Penerapan Basel Dan Good Corporate Governance Terhadap Manajemen Risiko Pada Pt. Bank Negara Indonesia (Persero) Tbk,” Universitas Indonesia, 2010.
- [33] H. I. Wolk, J. L. Dodd, and J. J. Rozycki, *Accounting Theory: Conceptual Issues in a Political and Economic Environment*. 2017.
- [34] L. E. DeAngelo, “Auditor size and audit quality,” *J. Account. Econ.*, 1981.
- [35] R. Puspita and D. Martani, “Analisa Pengaruh Kinerja dan Karakteristik Pemda Terhadap Tingkat Pengungkapan dan Kualitas Informasi Dalam Website Pemda,” *Simp. Nas. Akunt. XV*, vol. 53, no. 9, pp. 1689–1699, 2012.
- [36] W. A. Nugroho, P. I. Santosa, and S. Fauziati, “Kualitas Audit Teknologi Informasi di Era Revolusi,” *Pros. Semin. Nas. Manaj. DAN REGULASI Teknol. 2019*, pp. 0–3, 2019.
- [37] R. Quick, S. Turley, and M. Willekens, *Auditing, trust and governance: Regulation in Europe*. 2007.
- [38] P. Coram, J. Ng, and D. R. Woodliff, “The effect of risk of misstatement on the propensity to commit reduced audit quality acts under time budget pressure,” *Auditing*, 2004.
- [39] D. Mills, *Quality Auditing*, First Edit., vol. 47, no. 1. Capman and Hall, 1993.
- [40] W. R. Knechel, S. E. Salterio, and N. Kochetova-Kozloski, “The effect of benchmarked performance measures and strategic analysis on auditors’ risk assessments and mental models,” *Accounting, Organ. Soc.*, vol. 35, no. 3, pp. 316–333, 2010.
- [41] W. R. Knechel, “Audit Quality: Insights from the Academic Literature,” *Audit. A J. Pract. Theory*, p. 11, 2013.
- [42] D. R. Deis and G. A. Giroux, “Determinants of in Audit Sector Quality the Public,” *Am. Account. Assoc.*, vol. 67, no. 3, pp. 462–479, 2013.
- [43] I. Januarti and Faisal, “Pengaruh Moral Reasoning Dan Skeptisisme Profesional Auditor Pemerintah Terhadap Kualitas Audit Laporan Keuangan Pemerintah Daerah,” *J. dan Pros.*

SNA - Simp. Nas. Akunt. XIII, 2010.

- [44] S. Lowensohn, L. E. Johnson, and R. J. Elder, "Auditor specialization and perceived audit quality, auditee satisfaction and audit fees," vol. 1271, no. 970, 2005.
- [45] S. C. Ussahawanitchakit, "Audit Sustainability of CPAs in Thailand: effects of audit planning competency and audit report quality.," *Int. J. Bus. Res.*, 2011.
- [46] General Accounting Office, "Government Auditing Standards 2003," *Government Auditing Standards*, no. June. GAO, United States, pp. 1–202, 2003.
- [47] Badan Pemeriksa Keuangan, *Standar Pemeriksaan Keuangan Negara*. 2007.
- [48] S. Agoes, *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik*. Jakarta: Salemba Empat, 2017.
- [49] BPK RI, "Laporan Tahunan Badan Pemeriksa Keuangan 2011," 2011.
- [50] BPK, *Surat Keputusan Badan Pemeriksa Keuangan Republik Indonesia Nomor S/K/I-XIII.2/10/2015 Tentang Pedoman Manajemen Pemeriksaan*. Jakarta, 2015.
- [51] BPK, *Surat Edaran Sekretariat Jenderal Badan Pemeriksa Keuangan Nomor 1/SE/X-XIII.2/1/2016 Tentang Penerapan Kertas Kerja Pemeriksaan Elektronik dengan Implementasi Sistem Aplikasi Pemeriksaan*. Jakarta, 2016.
- [52] BPK RI, *Manual Aplikasi SIAP*. Jakarta, 2015.
- [53] C. Del Sordo, R. L. Orelli, and E. Padovani, "Governing the public sector e-performance: The accounting practices in the digital age," in *Decision Management: Concepts, Methodologies, Tools, and Applications*, 2017.
- [54] Badan Pemeriksa Keuangan, "Grand Design TIK BPK 2016-2020 laporan konsep renstra," 2016.
- [55] Sugiyono, "Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D," *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. 2013.
- [56] M. Daud, "Evaluasi Implementasi Electronic Audit Atas Pemeriksaan Laporan Keuangan Pemerintah Daerah: Studi Di Badan Pemeriksa Keuangan Perwakilan Provinsi Daerah Istimewa Yogyakarta," 2017.
- [57] J. R. Chou and S. W. Hsiao, "A usability study on human-computer interface for middle-aged learners," *Comput. Human Behav.*, 2007.
- [58] A. Fernandez, E. Insfran, and S. Abrahão, "Usability evaluation methods for the web: A systematic mapping study," in *Information and Software Technology*, 2011.

- [59] ISO 9241-11, *Ergonomic requirements for office work with visual display terminals (VDTs) - part 11: guidance on usability*. 1998.
- [60] J. L. Bierstaker, P. Burnaby, J. Thibodeau, R. L. Braun, and H. E. Davis, "Managerial Auditing Journal The impact of information technology on the audit process: an assessment of the state of the art and implications for the future," *Manag. Audit. J. Manag. Audit. J. Manag. Audit. J. Iss Manag. Audit. J.*, vol. 16, no. 9, pp. 159–164, 1998.
- [61] D. Robey, "Computers and Management Structure: Some Empirical Findings Re-examined," vol. 30, no. I, pp. 963–976, 1977.
- [62] H. Umar, *Metodologi Penelitian Bisnis*. 2008.
- [63] M. Jelista, "Pengaruh Kompleksitas Audit, Tekanan Anggaran Waktu, dan Pengalaman Auditor terhadap Kualitas Audit dengan Variabel Moderating Sistem Informasi (Studi Empiris pada Kantor Akuntan Publik di Pekanbaru, Medan dan Padang)," *J. Jom FEKON*, vol. 2, no. 2, pp. 1–15, 2015.
- [64] J. F. Hair, W. C. Black, B. J. Babin, and R. E. Anderson, *Multivariate data analysis*. 2010.