

## Daftar Pustaka

- Alles, M.G., Alexander Kogan, dan Miklos A. Vasarhelyi. 2002. "Feasibility and Economics Of Continuous Assurance". *Auditing: A Journal of Practice & Theory*, 21(1), pp.125-138.
- Al-Hiyari, Ahmad, Nidal Al Said, dan Ezz Hattab. 2019. "Factors That Influence the Use of Computer Assisted Audit Techniques (CAATs) By Internal Auditors in Jordan". *Academy of Accounting and Financial Studies Journal*, 23(3).
- Arens, Alvin A., Randal J. Elder, Mark S Beasley, Chris E. Hogan. 2017. *Auditing and Assurance Service Sixteenth Edition*. England: Pearson Education Limited
- Chiu, Victoria, David Y. Chan, dan Miklos A. Vasarhelyi. 2018. *Continuous Auditing: Theory and Application*. Diakses pada 10 September 2019 <http://dx.doi.org/10.1108/978-1-78743-413-420181001>
- Codd, Andrew. 2018. "Industry 4.0 and The Consequences For Accounting & Finance Part II: The Digitalisation Megatrend". *Career Tips*. Diakses pada 1 Oktober 2019 <https://www.sitnshow.com/industry-4-0-digital-disruption-and-the-consequences-for-accounting-finance-part-ii/>
- Coderre, David. 2007. *Recommendations for An Effective Continuous Audit Process*. Diakses pada 8 Oktober 2019 <https://iaonline.theiia.org/recommendations-for-an-effective-continuous-audit-process>
- , 2005. "Global Technology Audit Guide: Continuous Auditing Implications For Assurance, Monitoring, and Risk Assessment". *The Institute of Internal Auditors*, pp.1-34.
- Curtis, M.B., dan Elizabeth A. Payne. 2008. "An Examination of Contextual Factors And Individual Characteristics Affecting Technology Implementation Decisions In Auditing". *International Journal of Accounting Information Systems*, 9(2), pp.104-121.
- Delloite, L.L.P., 2010. *Continuous Monitoring and Continuous Auditing: From Idea to Implementation*. Diakses pada 9 September 2019 <https://www2.deloitte.com/content/dam/Deloitte/uy/Documents/audit/Monitoreo%20continuo%20y%20auditoria%20continua.pdf>

- Epicor. n.d. *What is Industry 4.0 – The Industrial Internet of Things (IIoT)?*. Diakses pada 1 Oktober 2019 <https://www.epicor.com/en-us/resource-center/articles/what-is-industry-4-0/>
- Gonzalez, George C., Pratyush N. Sharma, dan Dennis F. Galletta. 2012a. *Continuous Auditing and Continuous Monitoring Technology Implementation: A Worldwide Survey*. Pennsylvania: IMA Research Foundation
- , 2012b. "The Antecedents of The Use Of Continuous Auditing In The Internal Auditing Context". *International Journal of Accounting Information Systems*, 13(3), pp.248-262.
- Groomer, S. Michael, dan Uday S. Murthy. 2018. "Continuous Auditing of Database Applications: An Embedded Audit Module Approach". *Continuous Auditing: Theory and Application*, pp. 105-124. Emerald Publishing Limited.
- Gupta, K.P., Rishi Manrai, dan Utkarsh Goel. 2019. "Factors Influencing Adoption of Payments Banks By Indian Customers: Extending UTAUT With Perceived Credibility". *Journal of Asia Business Studies*, 13(2), pp.173-195.
- Hartono, Jogyanto. 2017. *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman Edisi Keenam*. Yogyakarta: BPFE-Yogyakarta
- Hartono, Jogyanto dan Willy Abdillah. 2016. *Konsep & Aplikasi PLS (Partial Least Square) untuk Penelitian Empiris*. Yogyakarta: BPFE-Yogyakarta
- Hinton, Sean. 2018. "How the Fourth Industrial Revolution Is Impacting the Future of Work". *Leadership*. Diakses pada 1 Oktober 2019 <https://www.forbes.com/sites/theyec/2018/10/19/how-the-fourth-industrial-revolution-is-impacting-the-future-of-work/#378f817865a7>
- Institute of Internal Auditor. 2016. *Standard Internasional Praktik Profesional Audit Internal (Standar)*. Diakses pada 8 Oktober 2019 <https://na.theiia.org/translations/PublicDocuments/IPPF-Standards-2017-Indonesian.pdf>
- Kenton, Will. 2019. "Continuous Audit". *Corporate Finance and Accounting*. Diakses pada 8 Oktober 2019 <https://www.investopedia.com/terms/c/continuous-auditing.asp>

- KPMG. 2008. *Continuous Auditing and Continuous Monitoring: Transforming Internal Audit and Management Monitoring to Create Value*. Diakses pada 1 Oktober 2019 <https://home.kpmg/content/dam/kpmg/kz/pdf/cacm-brochure.pdf>
- Kontogeorgis, G., 2018. "The Role of Internal Audit Function on Corporate Governance and Management". *Journal of Accounting and Financial Reporting*, 8(4), pp.100-114.
- Kuhn, J.R. dan Steve G. Sutton. 2006. "Learning From Worldcom: Implications for Fraud Detection Through Continuous Assurance". *Journal of Emerging Technologies in Accounting*, 3(1), pp.61-80.
- Kuncoro, Mudrajad. 2014. *Metode Riset untuk Bisnis dan Ekonomi: Bagaimana Meneliti dan Menulis Tesis? Edisi 4*. Jakarta: Erlangga
- Li, Yawen, Weifeng Jiang, Liu Yang, dan Tian Wu. 2018. "On Neural Networks and Learning Systems for Business Computing". *Neurocomputing*, 275: 1150-1159.
- Madigan, R., Louw, T., Dziennus, M., Graindorge, T., Ortega, E., Graindorge, M. and Merat, N., 2016. "Acceptance of Automated Road Transport Systems (ARTS): An Adaptation of The UTAUT Model". *Transportation Research Procedia*, 14, pp.2217-2226.
- Mahzan, N. dan Andy Lymer. 2014. "Examining The Adoption of Computer-Assisted Audit Tools And Techniques: Cases of Generalized Audit Software Use By Internal Auditors". *Managerial Auditing Journal*, 29(4), pp.327-349.
- Moghavvemi, S., Noor Akma Mohd Salleh, dan Craig Standing. 2016. "Entrepreneurs Adoption of Information System Innovation: The Impact of Individual Perception And Exogenous Factors On Entrepreneurs Behavior". *Internet Research*, 26(5), pp.1181-1208.
- O'Reilly, A., 2006. "Continuous Auditing: Wave of The Future?" *Corporate Board*, 160, p.24.
- PricewaterhouseCoopers, L.L.P. 2007. *Internal Audit 2012: A Study Examining the Future of Internal Auditing and the Potential Decline of a Controls-centric Approach*. Diakses pada 10 Oktober 2019 <https://www.pwc.com/sg/en/advisory/assets/publication-internal-audit-2012.pdf>

- PricewaterhouseCoopers, L.L.P. 2016. "Industry 4.0: Perusahaan di Seluruh Dunia Menanamkan Investasi Sebesar \$US 900 Miliar Per Tahun Hingga Tahun 2020". *Press Release*. Diakses pada 19 September 2019 <https://www.pwc.com/id/en/media-centre/press-release/2016/indonesian/industry-4-0--perusahaan-di-seluruh-dunia-menanamkan-investasi-s.html>
- Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah. Presiden Republik Indonesia. 28 Agustus
- Peraturan Pemerintah Republik Indonesia Nomor 17 Tahun 2010 Tentang Pengelolaan dan Penyelenggaraan Pendidikan. Presiden Republik Indonesia 28 Januari
- Peraturan Pemerintah Republik Indonesia Nomor 66 Tahun 2010 Tentang Perubahan atas Peraturan Pemerintah Nomor 17 Tahun 2010 Tentang Pengelolaan dan Penyelenggaraan Pendidikan. Presiden Republik Indonesia. 28 September
- Peraturan Pemerintah Republik Indonesia Nomor 4 Tahun 2014 Tentang Penyelenggaraan Pendidikan Tinggi dan Pengelolaan Perguruan Tinggi. Presiden Republik Indonesia. 30 Januari
- Peterson, Robert A., and Yeolib Kim. 2013. "On The Relationship Between Coefficient Alpha And Composite Reliability". *Journal of Applied Psychology*, 98(1), pp.194-198
- Rahi, Samar, Majed M.O. Mansour, Mahmod Alghizzawi, dan Ferras Mi Alnaser. 2019. "Integration of UTAUT Model in Internet Banking Adoption Context". *Journal of Research in Interactive Marketing*, 13(3), pp. 411-435.
- Ramirez-Correa PE, Arenas-Gaitan J., Rondon-Cataluna FJ. 2015. "Gender and Acceptance of E-Learning: A Multi-Group Analysis Based on a Structural Equation Model among College Students in Chile and Spain". *PloS ONE*, Vol. 10, No. 10, pp. 1-17
- Rezaee, Z., Rick Elam, dan Ahmad Sharbatoghlie. 2001. "Continuous Auditing: The Audit of The Future". *Managerial Auditing Journal*, 16(3), pp.150-158.
- Searcy, D.L. dan Jon B. Woodroof. 2003. "Continuous Auditing: Leveraging Technology". *The CPA journal*, 73(5), pp.46
- Sekaran, Uma, dan Roger Bougie. 2016. *Research Method for Business: A Skill – Building Approach Seventh Edition*. United Kingdom: John Wiley & Sons.

- Sharifian, Roxana, Fatemeh Askarian, Mohtaram Nematolahi, and Payam Farhadi. 2014. "Factors influencing nurses' acceptance of hospital information systems in Iran: application of the Unified Theory of Acceptance and Use of Technology". *Health Information Management Journal*, 43(3), pp.23-28.
- Sivathanu, B., 2019. "Adoption of Digital Payment Systems in The Era of Demonetization In India: An Empirical Study". *Journal of Science and Technology Policy Management*, 10(1), pp.143-171.
- Sobti, N., 2019. "Impact of Demonetization on Diffusion of Mobile Payment Service in India: Antecedents of Behavioral Intention and Adoption Using Extended UTAUT Model". *Journal of Advances in Management Research*, 16(4), pp.472-497
- Stephanie. 2018. "Primary Data & Secondary Data: Definition & Example". *Statistic How to*. Diakses pada 10 Oktober 2019 <https://www.statisticshowto.datasciencecentral.com/primary-data-secondary/>
- Tamin, Rizal Z. 2019. "Tata Kelola Perguruan Tinggi yang Baik". *Workshop Penyusunan Statuta PTS*. Denpasar: Kementerian Riset, Teknologi, dan Pendidikan Tinggi
- Teeter, R.A. dan Miklos A. Vasarhelyi. 2015. "Audit Analytics and Continuous Audit: Looking Toward the Future". *New York, NY: AICPA*.
- Thompson, Ronald L., Christopher A. Higgins, dan Jane M. Howell. 1991. "Personal Computing: Toward A Conceptual Model of Utilization". *MIS Quarterly*, pp.125-143.
- Undang-Undang Republik Indonesia Nomor 12 Tahun 2012 Tentang Pendidikan Tinggi. Presiden Republik Indonesia. 10 Agustus
- Venkatesh, V., Michael G. Morris, Gordon B. Davis, dan Fred D. Davis. 2003. "User Acceptance of Information Technology: Toward A Unified View". *MIS Quarterly*, pp.425-478.
- Vasarhelyi, M.A., Alexander Kogan, dan Michael G. Alles. 2002. "Would Continuous Auditing Have Prevented The Enron Mess?". *The CPA Journal*, 72(7), p.80.
- Vasarhelyi, M.A., Siripan Kuenkaikaew, James Littley, dan Katie Williams. 2009. *Continuous Auditing Technology Adoption in Leading Internal Audit Organizations*. Working paper.

Vasarhelyi, M.A., Silvia Romero, Siripan Kuenkaikaew, dan Jim Littlely. 2012. "Adopting Continuous Auditing/Continuous Monitoring In Internal Audit". *ISACA Journal*, 3, p.31-35

Warren, J.D. dan Ley Parker, X., 2003. *Continuous Auditing: Potential for Internal Auditors*. The IIA Research Foundation.

Warren, D. dan Murphy Smith. 2008. "Continuous Auditing: An Effective Tool For Internal Auditors". *Internal Auditing*, 21(2), pp.27-35.