

DAFTAR PUSTAKA

- Abdolmohammadi, Mohammad J, dan Scott R Boss. 2010. "Factors associated with IT audits by the internal audit function." *International Journal of Accounting Information Systems* 11: 140–51. <https://doi.org/10.1016/j.accinf.2010.07.004>.
- Alkafaji, Yass, Shakir Hussain, Ashraf Khallaf, dan Munir A. Majdalawieh. 2010. *Characteristics of an Internal Audit Activity*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation (IIARF).
- Alles, Michael, Gerard Brennan, Alexander Kogan, dan Miklos A Vasarhelyi. 2006. "Continuous monitoring of business process controls: A pilot implementation of a continuous auditing system at Siemens." *International Journal of Accounting Information Systems* 7: 137–61. <https://doi.org/10.1016/j.accinf.2005.10.004>.
- Alzeban, Abdulaziz, dan David Gwilliam. 2014. "Factors affecting the internal audit effectiveness: A survey of the Saudi public sector." *Journal of International Accounting, Auditing and Taxation* 23 (2): 74–86. <https://doi.org/10.1016/j.intaccudtax.2014.06.001>.
- Anderson, Richard J., dan J. Christopher Svare. 2011. *Imperatives for Change : The IIA's Global Internal Audit Survey in Action*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.
- Arena, Marika, dan Giovanni Azzone. 2009. "Identifying Organizational Drivers of Internal Audit Effectiveness." *International Journal of Auditing* 13: 43–60.
- Asosiasi Auditor Intern Pemerintah Indonesia (AAIPI). 2013. *Standar Audit Intern Pemerintah Indonesia*.
- Badan Pemeriksa Keuangan (BPK). 2011. *Keputusan Badan Pemeriksa Keuangan Nomor 3/K/I-XIII.2/5/2011 tentang Perubahan atas Keputusan Badan Pemeriksa Keuangan Nomor 7/K/I-XIII.2/12/2010 tentang Rencana Strategis Badan Pemeriksa Keuangan Tahun Anggaran 2011 sampai dengan Tahun Anggaran 2015*.
- . 2015. *Keputusan Badan Pemeriksa Keuangan RI Nomor 7/K/I-XIII.2/12/2015 tentang Rencana Strategis Badan Pemeriksa Keuangan Tahun Anggaran 2016 sampai dengan Tahun Anggaran 2020*.
- . 2019a. "Laporan Kinerja Badan Pemeriksa Keuangan Tahun 2018." Jakarta.
- . 2019b. *Peraturan BPK Nomor 1 Tahun 2019 tentang Organisasi dan Tata Kerja Pelaksana BPK*.
- Bandura, Albert. 1988. "Organisational Applications of Social Cognitive Theory." *Australian Journal of Management* 13 (2): 275–302.
- . 2001. "Social Cognitive Theory of Mass Communication." *Mediapsychology* 3: 265–99.
- . 2006. "Toward a Psychology of Human Agency." *Perspective on*

Psychological Science 1 (2): 164–80.

- . 2018. “Toward a Psychology of Human Agency: Pathways and Reflections.” *Perspectives on Psychological Science* 13 (2): 130–36. <https://doi.org/10.1177/1745691617699280>.
- Braun, Virginia, dan Victoria Clarke. 2006. “Using thematic analysis in psychology.” *Qualitative Research in Psychology* 3: 77–101.
- Burnaby, Priscilla A, Susan Hass, dan Mohammad J. Abdolmohammadi. 2007. *A Global Summary of The Common Body of Knowledge 2006*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.
- Cohen, Aaron, dan Gabriel Sayag. 2010. “The Effectiveness of Internal Auditing: An Empirical Examination of its Determinants in Israeli Organisations.” *Australian Accounting Review* 20 (3): 296–307. <https://doi.org/10.1111/j.1835-2561.2010.00092.x>.
- Compeau, Deborah R, dan Christopher A. Higgins. 1995. “Application of Social Cognitive Theory to Training for Computer Skills.” *Information System Research* 6 (2): 118–43.
- Creswell, John W. 2014. *Research design: Qualitative, quantitative, and mixed methods approaches*. 4 ed. California: SAGE Publication, Inc.
- Curtis, Mary B., J. Gregory Jenkins, Jean C. Bedard, dan R Deis, Donald. 2009. “Auditors’ Training and Proficiency in Information Systems : A Research Synthesis.” *Journal of Information Systems* 23 (1): 79–96. <https://search.proquest.com/docview/235942148?accountid=13771>.
- D’Onza, Giuseppe, Rita Lamboglia, dan Roberto Verona. 2015. “Do IT audits satisfy senior manager expectations? A qualitative study based on Italian banks.” *Managerial Auditing Journal* 30 (4): 413–34. <https://doi.org/10.1108/MAJ-07-2014-1051>.
- Eggers, J P, dan Sarah Kaplan. 2013. “Cognition and Capabilities : A Multi-Level Perspective.” *The Academy of Management Annals* 7 (1): 295–340. <https://doi.org/10.1080/19416520.2013.769318>.
- Gist, Marilyn E. 1987. “Self-Efficacy : Implications for Organizational Behavior and Human Resource Management.” *Academy of Management Review* 12 (3): 472–85.
- Haes, Steven De, dan Wim Van Grembergen. 2009. “An Exploratory Study into IT Governance Implementations and its Impact on Business/IT Alignment.” *Information Systems Management* 26 (2003): 123–37. <https://doi.org/10.1080/10580530902794786>.
- Haislip, Jacob Z, Gary F Peters, dan Vernon J Richardson. 2016. “The effect of auditor IT expertise on internal controls.” *International Journal of Accounting Information Systems* 20: 1–15. <https://doi.org/10.1016/j.accinf.2016.01.001>.
- Hall, James A. 2016. *Information Technology Auditing*. 4 ed. Boston, MA: Cengage Learning.
- Helfat, Constance E, dan Margaret A Peteraf. 2014. “Managerial Cognitive

- Capabilites and The Microfoundation of Dynamic Capabilities.” *Strategic Management Journal*, no. January 2009. <https://doi.org/10.1002/smj>.
- Helfat, Constance E, dan Sidney G Winter. 2019. “Untagling Dynamic and Operational Capabilities: Strategy for The (N)Ever Changing World.” *Strategic Management Journal* 32 (11): 1243–50. <https://doi.org/10.1002/smj.955>.
- Hennink, Monique, Inge Hutter, dan Ajay Bailey. 2012. *Qualitative Reseach Methods*. London: SAGE Publication, Ltd.
- Hermanson, Dana R., Mary Callahan Hill, dan Daniel M. Ivancevich. 2000. “Information Technology-Related Activities of Internal Auditors.” *Journal of Information Systems* 14: 39–53.
- Heroux, Sylvie, dan Anne Fortin. 2013. “The Internal Audit Function in Information Technology Governance: A Holistic Perspective.” *Journal of Information Systems* 27 (1): 189–217. <https://doi.org/10.2308/isys-50331>.
- Ikatan Akuntan Indonesia (IAI). 2019. “DPKN - Panel Sesi 1: Tantangan APIP di Era Industri 4.0.” 2019. <https://www.youtube.com/watch?v=EcsBzyG2Iv4>.
- Institute of Internal Auditors (IIA). 2009. *Internal Audit Capability Model (IA-CM) For the Public Sector*. Florida: Institute of Internal Auditors Research Foundation.
- . 2013. *IIA Position Paper : The Three Lines of Defense in Effective Risk Management and Control*. Altamonte Springs, Florida.
- . 2018. *Supplemental Guidance Global Technology Audit Guide: Auditing IT Governance*. Lake Mary, FL: Institute of Internal Auditors.
- . 2019. “Definition of Internal Auditing.” 2019. <https://global.theiia.org/standards-guidance/mandatory-guidance/Pages/Definition-of-Internal-Auditing.aspx>.
- Institute of Internal Auditors (IIA) Indonesia. 2019. “2019 IIA Indonesia National Conference.” 2019. <https://iia-indonesia.org/2019-iia-indonesia-national-conference-solo-24-25-july/>.
- Institute of Internal Auditors Research Foundation (IIARF). 2014a. *Internal Audit Around the World A Perspective of Global Region*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation (IIARF).
- . 2014b. “Internal Audit Capabilities and Performance Levels in the Public Sector.” Altamonte Springs, Florida.
- . 2015. “Navigating Technology’s Top 10 Risks: Internal Audit’s Role.” Diedit oleh Philip E Flora dan Sajay Rai. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation (IIARF).
- ISACA, dan Protiviti. 2019. “Today’s Toughest Challenges in IT Audit : Tech, Talent and Transformation (Executive Summary).”
- IT Governance Institute (ITGI). 2003. *Board Briefing of IT Governance*. 2nd ed. Rolling Meadows, IL.

- Kanellou, Alexandra, dan Charalambos Spathis. 2011. "Auditing in enterprise system environment: a synthesis." *Journal of Enterprise Information Management* 24 (6): 494–519. <https://doi.org/10.1108/17410391111166549>.
- Karimi, Jahangir, dan Zhiping Walter. 2015. "The Role of Dynamic Capabilities in Responding to Digital Disruption: A Factor-Based Study of the Newspaper Industry." *Journal of Management Information Systems* 32 (1): 39–81. <https://doi.org/10.1080/07421222.2015.1029380>.
- Kementerian Keuangan. 2017. *Peraturan Menteri Keuangan Nomor 14/PMK.09/2017 tentang Pedoman Penerapan, Penilaian, dan Reviu Pengendalian Internal atas Pelaporan Keuangan Pemerintah Pusat*.
- Kementerian PAN dan RB. 2014. *Peraturan Menteri Pemberdayaan Aparatur Negara dan Reformasi Birokrasi Nomor 14 Tahun 2014 tentang Pedoman Evaluasi Reformasi Birokrasi Instansi Pemerintah*.
- Kementerian PPN/Bappenas. 2019. "Percepatan Pelaksanaan Peraturan Presiden Nomor 95 Tahun 2018 tentang Sistem Pemerintahan Berbasis Elektronik." In *Acara Penyerahan Hasil Evaluasi SPBE Tahun 2018*. Jakarta: Kementerian PAN dan RB.
- Kotb, Amr, Alan Sangster, dan David Henderson. 2014. "E-business internal audit: the elephant is still in the room!" *Journal of Applied Accounting Research* 15 (1): 43–63. <https://doi.org/10.1108/JAAR-10-2012-0072>.
- Kritsonis, Alicia. 2005. "Comparion of Change Theories." *International Journal of Scholarly Academic Intellectual Diversity* 8 (1): 1–7.
- Lee, Shue-Ching, Jau-Ming Su, Sang-Bing Tsai, dan Weiwei Dong. 2016. "A comprehensive survey of government auditors' self-efficacy and professional development for improving audit quality." *SpringlerPlus* 5 (1263): 1–25.
- Majdalawieh, Munir, dan Issam Zaghoul. 2009. "Paradigm shift in information systems auditing." *Managerial Auditing Journal* 24 (4): 352–67. <https://doi.org/10.1108/02686900910948198>.
- Marsh, Sarah J, dan Gregory N Stock. 2006. "Creating Dynamic Capability: The Role of Intertemporal Integration, Knowledge Retention, and Interpretation." *Journal of Product Innovation Management* 23: 422–36.
- Merriam-Webster. 2019. "Definisi Capacity." Merriam-Webster. 2019. <https://www.merriam-webster.com/dictionary/capacity>.
- Oosthuizen, Jacobus, Janse Van Rensburg, dan Philna Coetzee. 2016. "Internal audit public sector capability: a case study." *Journal of Public Affairs* 16 (2): 181–91. <https://doi.org/10.1002/pa>.
- Pavlou, Paul A, dan Omar A El Sawy. 2011. "Understanding the Elusive Black Box of Dynamic Capabilities." *Decision Sciences* 42 (1): 239–73.
- Pemerintah Republik Indonesia. 2003. *Instruksi Presiden Republik Indonesia Nomor 3 Tahun 2003 tentang Kebijakan dan Strategi Nasional Pengembangan E-Government*.
- . 2008. *Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem*

Pengendalian Internal Pemerintah.

- . 2015. *Peraturan Presiden RI Nomor 2 Tahun 2015 tentang Rencana Pembangunan Jangka Menengah Nasional Tahun 2015-2019.*
- . 2018. *Peraturan Presiden RI Nomor 95 Tahun 2018 tentang Sistem Pemerintahan Berbasis Elektronik.*
- Protiviti, dan ISACA. 2018. “Business and Digital Transformation’s Effects on IT Audit Groups A Global Look at IT Audit Best Practice : Assessing the International Leaders in Annual ISACA/Protiviti Survey.”
- Putri, Diana. 2017. “Apakah Audit Teknologi Informasi Dapat Memuaskan Ekspektasi Pengguna Internal? (Studi Pada Universitas Terbuka (UT) Indonesia).” Universitas Gadjah Mada.
- Robbins, Stephen P, dan Timothy A. Judge. 2013. *Organizational Behavior*. 15 ed. New Jersey: Pearson Education, Inc.
- Romney, Marshal B., dan Paul John Steinbart. 2015. *Accounting Information System*. 13 ed. Essex, England: Pearson Education Limited.
- Sarens, Gerrit. 2009. “Internal Auditing Research : Where are we going? Editorial.” *International Journal of Auditing* 13: 1–7.
- Sekaran, Uma, dan Roger Bougie. 2016. *Research methods for business : a skill-building approach*. 7 ed. Chichester, West Sussex: John Wiley & Sons.
- Stafford, Vernon H, dan Michael Thor. 2016. *Achieving Excellence in Assurance, Strategic Risk Insights, and More Viewpoints From Financial Services Stakeholders*. Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.
- Teece, David J. 2007. “Explicating Dynamic Capabilities: The Nature and Microfoundations of (Sustainable) Enterprise Performance.” *Strategic Management Journal* 28: 1319–50. <https://doi.org/10.1002/smj>.
- Teece, David J, Gary Pisano, dan Amy Shuen. 1997. “Dynamic Capabilities and Strategic Management.” *Strategic Management Journal* 18 (7): 509–33.
- Utomo, Susilo Budi. 2003. “Evaluasi Penerapan Audit Sistem Informasi di PT. Telkom Divre IV Jawa Tengah.” Universitas Gadjah Mada.
- Vendrzyk, Valaria P, dan Nancy A Bagranoff. 2003. “The Evolving Role of IS Audit: A Field Study Comparing the Perceptions of IS and Financial Auditors.” *Advances in Accounting* 20: 141–63. [https://doi.org/10.1016/S0882-6110\(03\)20007-9](https://doi.org/10.1016/S0882-6110(03)20007-9).
- Weidenmier, Marcia L., dan Sridar Ramamoorti. 2006. “Research Opportunities in Information Technology and Internal Auditing.” *Journal of Information Systems* 20 (1): 205–19.
- Wongpinunwatana, Nitaya, dan Patcharamai Panchoo. 2014. “Creating Self-Efficacy In Internal Auditors For Information Technology Audits : An On-The-Job raining Perspective.” *International Journal of Management & Information Systems* 18 (3): 213–22.

- Wood, Robert, dan Albert Bandura. 1989. "Social Cognitive Theory of Organizational Management." *Academy of Management Review* 14 (3): 361–84.
- Yin, Robert K. 2014. *Case Study Research Design and Method*. 5th ed. Thousand Oaks, California: SAGE Publication, Inc.
- Yuniar, Vincentius Frans. 2013. "Analisis Faktor-Faktor yang Mempengaruhi Kualitas Audit (Studi Empiris pada Audit Sistem Informasi Organisasi Pemerintahan Pusat di Indonesia)." Universitas Gadjah Mada.