

## DAFTAR PUSTAKA

- AAIPI. (2013). *Standar Audit Intern Pemerintah Indonesia*. Asosiasi Auditor Intern Pemerintah Indonesia.
- Abidin, N. H. Z. (2017). Factors influencing the implementation of risk-based auditing. *Asian Review of Accounting*, 25(3), 361–375. <https://doi.org/10.1108/ARA-10-2016-0118>
- Al-Twajjry, A. A. M., Brierley, J. A., & Gwilliam, D. R. (2003). The development of internal audit in Saudi Arabia: an institutional theory perspective. *Critical Perspectives on Accounting*, 14, 507–531. [https://doi.org/10.1016/S1045-2354\(02\)00158-2](https://doi.org/10.1016/S1045-2354(02)00158-2)
- Algabry, L., Alhabshi, S. M., Soualhi, Y., Hasan, A., & Othman, A. (2020). Assessing the effectiveness of internal Shariah audit structure and its practices in Islamic financial institutions : a case study of Islamic banks in Yemen. *Asian Journal of Accounting Research*, 6(1), 2–22. <https://doi.org/10.1108/AJAR-04-2019-0025>
- Alias, N. F., Nawawi, A., & Salin, A. S. A. P. (2019). Internal auditor's compliance to code of ethics: Empirical findings from Malaysian Government-linked companies. *Journal of Financial Crime*, 26(1), 179–194. <https://doi.org/10.1108/JFC-07-2017-0066>
- Allegrini, M., & D'Onza, G. (2003). Internal Auditing and Risk Assessment in Large Italian Companies: an Empirical Survey. *International Journal of Auditing*, 7(3), 191–208. <https://doi.org/10.1046/j.1099-1123.2003.00070.x>
- Allegrini, M., D'Onza, G., Melville, R., Sarens, G., & Selim, G. M. (2011). The IIA's Global Internal Audit Survey: A Component of the CBOK Study. What's Next for Internal Auditing? Report IV. In *The Institute of Internal Auditors Research Foundation (IIARF)*. [www.theiia.org/goto/CBOK](http://www.theiia.org/goto/CBOK)
- Arena, M., Arnaboldi, M., Azzone, G., Gestionale, I., & Milano, P. (2006). Internal audit in Italian organizations A multiple case study. *Managerial Auditing Journal*, 21(3), 275–292. <https://doi.org/10.1108/02686900610653017>
- Arena, M., & Jeppesen, K. K. (2016). Practice Variation in Public Sector Internal Auditing: An Institutional Analysis. *European Accounting Review*, 25(2), 319–345. <https://doi.org/10.1080/09638180.2015.1018917>
- Azizoma, R. (2018). *Analisis Penerapan Risk Based Audit pada Kantor Audit Internal Universitas Gadjah Mada*. Universitas Gadjah Mada.
- Bailey, J. A. (2010). *The IIA's Global Internal Audit Survey: A Component of the CBOK Study Core Competencies for Today's Internal Auditor Report II*.

- BPKP. (2011). *Pedoman Teknis Peningkatan Kapabilitas APIP*.
- BPKP. (2018). *Pedoman Pengawasan Intern Berbasis Risiko*.
- BPKP. (2019). *Pedoman Pengelolaan Risiko pada Pemerintah Daerah*.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <http://dx.doi.org/10.1191/1478088706qp063oa>
- Burnaby, P. A., Abdolmohammadi, M. J., Hass, S., Melville, R., & Allegrini, M. (2007). Introduction CBOK 2006. In *A Global Summary Of The Common Body Of Knowledge 2006*.
- Carcello, J. V, Hermanson, D. R., & Raghunandan, K. (2005). *Changes in Internal Auditing During the Time of the Major US Accounting Scandals*. 127, 117–127.
- Carey, P., Subramaniam, N., & Ching, K. C. W. (2006). Internal audit outsourcing in Australia. *Accounting and Finance*, 46(1), 11–30. <https://doi.org/10.1111/j.1467-629X.2006.00159.x>
- Castanheira, N., Rodrigues, L. L., & Craig, R. (2010). Factors associated with the adoption of risk-based internal auditing. *Managerial Auditing Journal*, 25(1), 79–98. <https://doi.org/10.1108/02686901011007315>
- Chang, Y. T., Chen, H., Cheng, R. K., & Chi, W. (2019). The impact of internal audit attributes on the effectiveness of internal control over operations and compliance. *Journal of Contemporary Accounting and Economics*, 15(1), 1–19. <https://doi.org/10.1016/j.jcae.2018.11.002>
- Coetzee, P. (2016). Contribution of internal auditing to risk management: Perceptions of public sector senior management. *International Journal of Public Sector Management*, 29(4), 348–364. <https://doi.org/10.1108/IJPSM-12-2015-0215>
- Coetzee, P., & Erasmus, L. J. (2017). What drives and measures public sector internal audit effectiveness? Dependent and independent variables. *International Journal of Auditing*, 21(3), 237–248. <https://doi.org/10.1111/ijau.12097>
- Coetzee, P., & Lubbe, D. (2013). Improving the efficiency and effectiveness of risk-based internal audit engagements. *International Journal of Auditing*, 18(2), 115–125. <https://doi.org/10.1111/ijau.12016>
- COSO. (2004). Enterprise Risk Management-Integrated Framework. *Executive Summary, September*. <https://doi.org/10.1002/9781119201939.app4>

- Creswell, J. W. (2009). *Research design: Qualitative, quantitative, and mixed methods approaches* (3rd ed.). Sage Publications, Inc.
- D'Onza, G., & Sarens, G. (2018). Factors that enhance the quality of the relationships between internal auditors and auditees: Evidence from Italian companies. *International Journal of Auditing*, 22(1), 1–12. <https://doi.org/10.1111/ijau.12100>
- Darori. (2017). Peran Auditor Internal Pemerintah Dalam Pencegahan Dan Pendeteksian Fraud. *Jurnal Ilmiah Administrasi Publik*, 3(2), 83–91.
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism in Organizational Fields. *American Sociological Review*, 48(2), 147–160. <http://www.jstor.org/stable/2095101> .
- Grant, R. M., & Visconti, M. (2006). The Strategic Background to Corporate Accounting Scandals. *Long Range Planning*, 39(4), 361–383. <https://doi.org/10.1016/j.lrp.2006.09.003>
- Griffiths, D. M. (2006). *Book 3: Risk based internal auditing : three view on implementation. March*, 1–24.
- Hasan, W. A. (2017). *Analisis Perencanaan Audit Berbasis Risiko di Inspektorat Kota Yogyakarta*. Universitas Gadjah Mada.
- Hass, S., Abdolmohammadi, M. J., & Burnaby, P. (2006). The Americas literature review on internal auditing. *Managerial Auditing Journal*, 21(8), 835–844. <https://doi.org/10.1108/02686900610703778>
- ICW. (2021). *Tren Vonis Korupsi 2020* (Nomor 6).
- IIA. (2009). IIA position paper: The role of internal auditing in enterprise-wide risk management. *The Institute of Internal Auditors, January*, 1–8. <https://na.theiia.org/standards-guidance/Public Documents/PP The Role of Internal Auditing in Enterprise Risk Management.pdf>
- IIA. (2014). *Risk based internal auditing*. <https://global.theiia.org/standards-guidance/topics/documents/201501guidetorbia.pdf>
- IIA. (2016). *Mission of Internal Audit*. The Institute of Internal Audit. <https://na.theiia.org/standards-guidance/Pages/Mission-of-Internal-Audit.aspx>
- IIA. (2017). Standar Internasional Praktik Profesional Audit Internal. In *The Institute of Internal Auditor*. The Institute of Internal Auditors.
- IIA. (2021). *Definition of Internal Auditing*. IIA Mandatory guidance. <https://global.theiia.org/standards-guidance/mandatory->

[guidance/Pages/Definition-of-Internal-Auditing.aspx](#)

- Koutoupis, A. G., & Tsamis, A. (2009). Risk based internal auditing within Greek banks: A case study approach. *Journal of Management and Governance*, 13(1–2), 101–130. <https://doi.org/10.1007/s10997-008-9072-7>
- Lenz, R., & Hahn, U. (2015). A synthesis of empirical internal audit effectiveness literature pointing to new research opportunities. *Managerial Auditing Journal*, 30(1), 5–33. <https://doi.org/10.1108/MAJ-08-2014-1072>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340–363. <https://doi.org/10.1086/226550>
- Mihret, D. G., James, K., & Mula, J. M. (2010). Antecedents and organisational performance implications of internal audit effectiveness. *Pacific Accounting Review*, 22(No 3), 224–252. <https://doi.org/10.1108/01140581011091684>
- Moeller, R. R. (2016). *Brink's Modern Internal Auditing: A Common Body of Knowledge* (8th Editio). John Wiley & Sons.
- PCAOB. (2004). *Auditing Standard No. 2. An Audit of Internal Control over Financial Reporting Performed in Conjunction with an Audit of Financial Statements*. [https://pcaobus.org/Standards/Archived/Pages/Auditing\\_Standard\\_2.aspx](https://pcaobus.org/Standards/Archived/Pages/Auditing_Standard_2.aspx)
- PCAOB. (2007). *Auditing Standard No. 5. An Audit of Internal Control Over Reporting That Is Integrated with Audit of Financial Statements and Related Independence Rule and Conforming Amendments*. [https://pcaobus.org/Standards/Archived/PreReorgStandards/Pages/Auditing\\_Standard\\_5.aspx](https://pcaobus.org/Standards/Archived/PreReorgStandards/Pages/Auditing_Standard_5.aspx)
- Piper, A. (2015). Regional Reflections : Asia & Pacific. *The Global Internal Audit Common Body of Knowledge (CBOK)*.
- Politis, Y. (2018). A risk-based internal audit approach for the public sector : evidence from Greece. *Int. J. Auditing Technology*, 4(1), 16–35.
- Prasasti, D. (2015). *Perencanaan Audit Kinerja dengan Pendekatan Risk Based Internal Auditing pada Inspektorat Jenderal Kementerian ESDM*. Universitas Gadjah Mada.
- Reinstein, A., Abdolmohammadi, M. J., Tate, S. L., & Miller, C. L. (2013). Auditors' and governmental financial officers' views on expanding the Sarbanes–Oxley Act provisions to state and local governments. *Advances in Accounting , incorporating Advances in International Accounting*. <https://doi.org/10.1016/j.adiac.2013.12.003>

- Sarens, G., Abdolmohammadi, M. J., & Lenz, R. (2012). Factors associated with the internal audit function's role in corporate governance. *Journal of Applied Accounting Research*, 13(2), 191–204. <https://doi.org/10.1108/09675421211254876>
- Sarens, G., & De Beelde, I. (2006). Internal auditors' perception about their role in risk management: A comparison between US and Belgian companies. *Managerial Auditing Journal*, 21(1), 63–80. <https://doi.org/10.1108/02686900610634766>
- Saunders, M., Lewis, P., & Thornhill, A. (2016). *Research methods for business students* (7th ed., Vol. 4, Nomor 3). Pearson Education Ltd. <https://doi.org/10.4324/9780429478932-67>
- Scott, W. R. (2014). Institutions and organizations : ideas, interests, and identities (4th edition). In *Sage Publications*.
- Selim, G. M., Allegrini, M., D'Onza, G., Koutoupis, A. G., & Melville, R. (2014). *Internal Audit Around the World*. The Institute of Internal Auditors Research Foundation (IIARF). <https://na.theiia.org/special-promotion/PublicDocuments/Internal-Audit-Around-the-World.pdf?spMailingID=9634714&spUserID=NjM5NjQ5MjEwMDMS1&spJobID=343860572&spReportId=MzQzODU4NTgxS0>
- Selim, G. M., & McNamee, D. (1999a). Risk Management and Internal Auditing: What are the Essential Building Blocks for a Successful Paradigm Change? *International Journal of Auditing*, 3(2), 147–155. <https://doi.org/10.1111/1099-1123.00055>
- Selim, G. M., & McNamee, D. (1999b). The Risk Management and Internal Auditing Relationship: Developing and Validating a Model. *International Journal of Auditing*, 3(3), 159–174. <https://doi.org/10.1111/1099-1123.00057>
- Soh, D. S. B., & Martinov-Bennie, N. (2011). The internal audit function: Perceptions of internal audit roles, effectiveness and evaluation. *Managerial Auditing Journal*, 26(7), 605–622. <https://doi.org/10.1108/02686901111151332>
- Spira, L. F., & Page, M. (2003). Risk management: The reinvention of internal control and the changing role of internal audit. *Accounting, Auditing & Accountability Journal*, 16(4), 640–661. <https://doi.org/10.1108/09513570310492335>
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, 20(3), 571–610. [www.jstor.org/stable/jcorpciti.2.57](http://www.jstor.org/stable/jcorpciti.2.57)

- Tolbert, P. S., & Zucker, L. G. (1996). The Institutionalization of Institutional Theory. In S. R. Clegg, C. Hardy, & W. R. Nord (Ed.), *Handbook of Organization Studies* (hal. 169–184). Sage Publications, Inc. <https://doi.org/10.4135/9781446218556.n6>
- Vadasi, C., Bekiaris, M., & Andrikopoulos, A. (2020). Corporate governance and internal audit: an institutional theory perspective. *Corporate Governance*, 20(1), 175–190. <https://doi.org/10.1108/CG-07-2019-0215>
- Yin, R. K. (2014). *Case study research: design and methods* (5th ed.). Sage Publications, Inc.
- Zucker, L. G. (1977). The Role of Institutionalization in Cultural Persistence. *American Sociological Review*, 42(5), 726–743.