

## DAFTAR PUSTAKA

- Agyei-Mensah, B. K. (2019). The effect of audit committee effectiveness and audit quality on corporate voluntary disclosure quality. *African Journal of Economic and Management Studies*, 10(1), 17–31. <https://doi.org/10.1108/AJEMS-04-2018-0102>
- Al-Qatamin, K. I. (2020). The Impact of Time Pressure on the Audit Quality: A Case Study in Jordan. *OSR Journal of Business and Management*, 22(1), 8–16. <https://doi.org/10.9790/487X-2201050816>
- Alqaraleh, M. H., Almari, M. O. S., Ali, B. J. A., & Oudat, M. S. (2022). The Mediating Role of Organizational Culture on the Relationship Between Information Technology and Internal Audit Effectiveness. *Corporate Governance and Organizational Behavior Review*, 6(1), 8–18. <https://doi.org/10.22495/cgobrv6i1p1>
- Arniati, T., Puspita, D. A., Amin, A., & Pirzada, K. (2019). The implementation of good corporate governance model and auditor independence in earnings' quality improvement. *Entrepreneurship and Sustainability Issues*, 7(1), 188–200. [https://doi.org/10.9770/jesi.2019.7.1\(15\)](https://doi.org/10.9770/jesi.2019.7.1(15))
- Betti, N., & Sarens, G. (2021). Understanding the internal audit function in a digitalised business environment. *Journal of Accounting and Organizational Change*, 17(2), 197–216. <https://doi.org/10.1108/JAOC-11-2019-0114>
- Boskou, G., Kirkos, E., & Spathis, C. (2019). Classifying internal audit quality using textual analysis: the case of auditor selection. *Managerial Auditing Journal*, 34(8), 924–950. <https://doi.org/10.1108/MAJ-01-2018-1785>
- Bou-Raad, G. (2000). Internal auditors and a value-added approach: the new business regime. In *Managerial Auditing Journal* (Vol. 15, Issue 4, pp. 182–187). <https://doi.org/10.1108/02686900010322461>
- Bouteïna, E. L. G., & Chraïbi, A. (2021). Internal Audit Quality and Financial Performance: A systematic Literature Review Pointing to New Research Opportunities. *Revue Internationale Des Sciences de Gestion*, 4(December), 794–820. <https://doi.org/10.5281/zenodo.4758733>
- 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>
- Cvitanić, J., Possamaï, D., & Touzi, N. (2018). Dynamic programming approach to principal–agent problems. *Finance and Stochastics*, 22(1), 1–37. <https://doi.org/10.1007/s00780-017-0344-4>

- De La Luz Fernández-Alles, M., & Valle-Cabrera, R. (2006). Reconciling institutional theory with organizational theories: How neoinstitutionalism resolves five paradoxes. *Journal of Organizational Change Management*, 19(4), 503–517. <https://doi.org/10.1108/09534810610676699>
- Dinter, R. Van, Tekinerdogan, B., & Catal, C. (2021). Automation of systematic literaturereviews : A systematic literature review. *Information and Software Technology*, 136(March), 106589. <https://doi.org/10.1016/j.infsof.2021.106589>
- Drori, G. S. (2020). Hasn't Institutional Theory Always Been Critical?! *Organization Theory*, 1(1), 263178771988798. <https://doi.org/10.1177/2631787719887982>
- Dzikrullah, A. D., Harymawan, I., & Ratri, M. C. (2020). Internal audit functions and audit outcomes: Evidence from Indonesia. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1750331>
- Eckstein, J., Phillips, C. A., & Hart, W. E. (2001). Pico: An Object-Oriented Framework for Parallel Branch and Bound. In *Studies in Computational Mathematics 8* (8th ed., Vol. 8). Elsevier Masson SAS. [https://doi.org/10.1016/S1570-579X\(01\)80014-8](https://doi.org/10.1016/S1570-579X(01)80014-8)
- Freeman, R. E., Phillips, R., & Sisodia, R. (2020). Tensions in Stakeholder Theory. *Business and Society*, 59(2), 213–231. <https://doi.org/10.1177/0007650318773750>
- Hazaea, S. A., Zhu, J., Al-Matari, E. M., Senan, N. A. M., Khatib, S. F. A., & Ullah, S. (2021). Mapping of internal audit research in China: A systematic literature review and future research agenda. *Cogent Business and Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1938351>
- Haddaway, N. R., Page, M. J., Pritchard, C. C., & McGuinness, L. A. (2022). PRISMA2020: An R package and Shiny app for producing PRISMA 2020-compliant flow diagrams, with interactivity for optimised digital transparency and Open Synthesis Campbell Systematic Reviews, 18, e1230. <https://doi.org/10.1002/cl2.1230>  
[Download citation \(.ris\)](#)
- Jiminez, R., & Jose, S. (2021). *Higher Education Quality Auditor Training in Vietnam*. 12(14), 4315–4325.
- Kotb, A., Abdel-kader, M., Allam, A., Halabi, H., Franklin, E., Kotb, A., Abdel-kader, M., Allam, A., Halabi, H., Franklin, E., & Halabi, H. (2019). Information technology in the British and Irish undergraduate accounting degrees. *Accounting Education*, 0(0), 1–20. <https://doi.org/10.1080/09639284.2019.1588135>
- Lamboglia, R., Lavorato, D., & Za, S. (2020). Exploring the relationship between audit and technology . A bibliometric analysis. *Meditari Accountancy*

- Research*, 29(5), 1233–1260. <https://doi.org/10.1108/MEDAR-03-2020-0836>
- Lois, P., Drogalas, G., Karagiorgos, A., & Tsikalakis, K. (2020). Internal audits in the digital era: opportunities risks and challenges. *EuroMed Journal of Business*, 15(2), 205–217. <https://doi.org/10.1108/EMJB-07-2019-0097>
- McGahan, A. M. (2021). Integrating Insights From the Resource-Based View of the Firm Into the New Stakeholder Theory. *Journal of Management*, 47(7), 1734–1756. <https://doi.org/10.1177/0149206320987282>
- Meuwissen, R., & Quick, R. (2019). The effects of non-audit services on auditor independence: An experimental investigation of supervisory board members' perceptions. *Journal of International Accounting, Auditing and Taxation*, 36(June 2016), 100264. <https://doi.org/10.1016/j.intaccudtax.2019.05.004>
- Nehme, R., AlKhoury, C., & Al Mutawa, A. (2020). Evaluating the performance of auditors: a driver or a stabilizer of auditors' behaviour. *International Journal of Productivity and Performance Management*, 69(9), 1999–2019. <https://doi.org/10.1108/IJPPM-08-2018-0306>
- Nerantzidis, M., Pazarskis, M., Drogalas, G., & Galanis, S. (2020). Internal auditing in the public sector: a systematic literature review and future research agenda. *Journal of Public Budgeting, Accounting and Financial Management*, 34(2), 189–209. <https://doi.org/10.1108/JPBAFM-02-2020-0015>
- Olaniyi, C. (2019). Asymmetric information phenomenon in the link between CEO pay and firm performance: An innovative approach. *International Journal of Social Economics*, 33(2). <https://doi.org/10.1108/ijse.2006.00633baa.001>
- Palmer, K. N., Ziegenfuss, D. E., & Pinsker, R. E. (2004). International knowledge, skills, and abilities of auditors / accountants Evidence from recent competency studies. *Managerial Auditing Journal*, 19(7), 889–896. <https://doi.org/10.1108/02686900410549411>
- Petridis, K., Drogalas, G., & Zografidou, E. (2019). Internal auditor selection using a TOPSIS / non - linear programming model. *Annals of Operations Research*, 0123456789. <https://doi.org/10.1007/s10479-019-03307-x>
- Rajgopal, S., Srinivasan, S., & Zheng, X. (2021). Measuring audit quality. *Review of Accounting Studies*, 26(2), 559–619. <https://doi.org/10.1007/s11142-020-09570-9>
- Robinson, K. A., Saldanha, I. J., & Mckoy, N. A. (2011). Development of a framework to identify research gaps from systematic reviews. *Journal of Clinical Epidemiology*, 64(12), 1325–1330.

<https://doi.org/10.1016/j.jclinepi.2011.06.009>

Roussy, M., Barbe, O., & Raimbault, S. (2020). Internal audit: from effectiveness to organizational significance. *Managerial Auditing Journal*, 35(2), 322–342. <https://doi.org/10.1108/MAJ-01-2019-2162>

Setyaningrum, D., & Kuntadi, C. (2019). Pengaruh Kompetensi, Independensi, Pekerjaan Audit dan Komunikasi terhadap Efektivitas Audit Internal. *Journal of Economics, Business & Accountancy Ventura*, 22(1). <https://doi.org/10.14414/jebav.v22i1.879>

Stone, K. B. (2012). Four decades of lean: a systematic literature review. *International Journal of Lean Six Sigma*, 3(2), 112–132. <https://doi.org/10.1108/20401461211243702>

Thottoli, M. M., & Ahmed, E. R. (2019). Qualitative Analysis on Information Communication Technology and Auditing Practices of Accounting Professionals. *Journal of Information and Computational Science*, 9(November), 529–537. [https://www.researchgate.net/profile/Essia-Ahmed/publication/337428182\\_Qualitative\\_Analysis\\_on\\_Information\\_Communication\\_Technology\\_and\\_Auditing\\_Practices\\_of\\_Accounting\\_Professionals/links/5dd6ebd8299bf10c5a26bc20/Qualitative-Analysis-on-Information-Communication-Technology-and-Auditing-Practices-of-Accounting-Professionals.pdf](https://www.researchgate.net/profile/Essia-Ahmed/publication/337428182_Qualitative_Analysis_on_Information_Communication_Technology_and_Auditing_Practices_of_Accounting_Professionals/links/5dd6ebd8299bf10c5a26bc20/Qualitative-Analysis-on-Information-Communication-Technology-and-Auditing-Practices-of-Accounting-Professionals.pdf)

Tuan Mansor, T. M., Mohamad Ariff, A., & Hashim, H. A. (2020). Whistleblowing by auditors: the role of professional commitment and independence commitment. *Managerial Auditing Journal*, 35(8), 1033–1055. <https://doi.org/10.1108/MAJ-11-2019-2484>

Turetken, O., Jethefer, S., & Ozkan, B. (2020). Internal audit effectiveness: operationalization and influencing factors. *Managerial Auditing Journal*, 35(2), 238–271. <https://doi.org/10.1108/MAJ-08-2018-1980>

Valentinov, V., Roth, S., & Will, M. G. (2019). Stakeholder Theory: A Luhmannian Perspective. *Administration and Society*, 51(5), 826–849.

<https://doi.org/10.1177/0095399718789076>

Xiao, Y., & Watson, M. (2019). Guidance on Conducting a Systematic Literature Review.

*Journal of Planning Education and Research*, 39(1), 93–112.  
<https://doi.org/10.1177/0739456X17723971>

Yusuf, F., Yousaf, A., & Saeed, A. (2018). Rethinking agency theory in developing countries: A case study of Pakistan. *Accounting Forum*, 42(4), 281–292. <https://doi.org/10.1016/j.accfor.2018.10.002>