

## DAFTAR PUSTAKA

- Ahmad, N. H., Othman, R., Othman, R., & Jusoff, K. (2009). The effectiveness of internal audit in Malaysian public sector. *Journal of Modern Accounting and Auditing*, 5(9), 53-62.
- Al-Twaijry, 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(5), 507-531.
- Alzeban, A., & Gwilliam, D. (2012). Perceptions of managers and internal auditors as to factors affecting the effectiveness of internal audit in the public sector context. ... *Academic Conference on Internal Audit and ...*
- Alzeban, A., & Gwilliam, D. (2014). Factors affecting the internal audit effectiveness: A survey of the Saudi public sector. *Journal of International Accounting, Auditing and Taxation*, 23, 74-86.
- Alzeban, A., & Sawan, N. (2013). The role of internal audit function in the public sector context in Saudi Arabia. *African Journal of Business Management*, 7(6), 443-454.
- Asaolu, T. O., Adedokun, S. A., & Monday, J. U. (2016). Promoting Good Governance through Internal Audit Function (IAF): The Nigerian Experience. *International Business Research*, 9(5), 196-204.
- Ayagre, P. (2015). Internal Audit Capacity to Enhance Good Governance of Public Sector Organisations: Developing Countries Perspective. *JGD*, 11(1), 39-60.
- Baharud-din, Z., Shokiyah, A., & Ibrahim, M. S. (2014). Factors that Contribute to the Effectiveness of Internal Audit in Public Sector. *Journal of Theoretical and Applied Information Technology*, 70(24), 126-123.
- Bame-Aldred, C. W., Brandon, D. M., Messier, W. F., Rittenberg, L. E., & Stefaniak, C. M. (2013). A summary of research on external auditor reliance on the internal audit function. *Auditing*, 32, 251-286.
- Cohen, A., & Sayag, G. (2010). The effectiveness of internal auditing: An empirical examination of its determinants in Israeli organisations. *Australian Accounting Review*, 20(3), 296-307.

- Davidson, B. I., Desai, N. K., & Gerard, G. J. (2013). The Effect of Continuous Auditing on the Relationship between Internal Audit Sourcing and the External Auditor's Reliance on the Internal Audit Function. *Journal of Information Systems*, 27, 41-59
- Dittenhofer, M. (2001). Internal auditing effectiveness: An expansion of present methods. *Managerial Auditing Journal*, 16(8), 443-450.
- Drogalas, G., Karagiorgos, T., & Arampatzis, K. (2015). Factors associated with Internal Audit Effectiveness: Evidence from Greece. *Journal of Accounting and Taxation*, 7(7), 113-122.
- Endaya, K. A., & Hanefah, M. M. (2016). Internal auditor characteristics, internal audit effectiveness, and moderating effect of senior management. *Journal of Economic and Administrative Sciences*, 32, 160-176.
- Erasmus, L., & Coetzee, P. (2018). Drivers of stakeholders' view of internal audit effectiveness: Management versus audit committee. *Managerial Auditing Journal*, 33(1), 90-114.
- Erasmus, L. J. (2017). Internal audit effectiveness in the three spheres of the South African government. *Southern African Journal of Accountability and Auditing Research*, 19(1), 85-99.
- Hailemariam, S. (2014). Determinants of Internal Audit Effectiveness in the Public Sector , Case Study in Selected Ethiopian Public Sector Offices. *Thesis Work*.
- Haldma, T., & Lääts, K. (2002). Contingencies influencing the management accounting practices of Estonian manufacturing companies. *Management Accounting Research*, 13(4), 379-400.
- Leardo Arles, R. A. & A. (2017). Analisis Faktor – Faktor yang Mempengaruhi Efektivitas Audit Internal : Peran Penting Dukungan Manajemen. *Jurnal Akuntansi*, 5(2), 125-133.
- Mbewu, B. W., & Barac, K. (2017). Effective internal audit activities in local government: Fact or fiction? *Southern African Journal of Accountability and Auditing Research*, 19, (15-33).
- Mihret, D. G., & Yismaw, A. W. (2007). Internal audit effectiveness: An Ethiopian public sector case study. *Managerial Auditing Journal*, 22(5), 470-484.

- Otley, D. (2016). The contingency theory of management accounting and control: 1980-2014. *Management Accounting Research*, 31, 45-62.
- Poskart, R. (2014). A definition of the concept of economic effectiveness. *Central Eastern European Journal of Management and Economics*, 2(3), 179-187.
- Rudhani, L. H., Vokshi, N. B., & Hashani, S. (2017). Factors Contributing to the Effectiveness of Internal Audit: Case Study of Internal Audit in the Public Sector in Kosovo. *Journal of Accounting, Finance and Auditing Studies*, 3(4), 91-108
- Saidu Badara, M. (2017). The Relevant of Contingency Theory and Stewardship Theory on the Internal Audit Research. *Journal of World Economic Research*, 6(2), 17-22.
- Saidu Badara, M. azu, & Saidin, S. Z. (2014). Empirical Evidence of Antecedents of Internal Audit Effectiveness from Nigerian Perspective. *Middle-East Journal of Scientific Research*, 19 (4), 460-471
- Sarens, G., & Beelde, I. De. (2006). Internal Auditor' s Perception about their Role in Risk Management Comparison between Belgian and US Companies. *Managerial Auditing Journal*, 21(1), 63-80.
- Sari, D. N., & Haryanto, H. (2018). Analisis Determinan Efektivitas Auditor Internal Pada Inspektorat Provinsi Daerah Istimewa Yogyakarta. *Jurnal Akuntansi Dan Auditing*, 13(2), 191-210.
- Shamki, D., & Amur Alhajri, T. (2017). Factors Influence Internal Audit Effectiveness. *International Journal of Business and Management*, 12(10), 143-154.
- Shamsuddin, A., Manijegar, D. B., Kirupanangtan, K., Rahman, S., & Selvanathan, S. (2014). Factors that determine the effectiveness of internal audit functions in the malaysian public sectors. *International Journal of Business, Economics and Law*, 5(1), 9-17.
- Tackie, G., Marfo-Yiadom, E., & Oduro Achina, S. (2016). Determinants of Internal Audit Effectiveness in Decentralized Local Government Administrative Systems. *International Journal of Business and Management*, 11(11), 184-195.
- The Institute of Internal Auditors. (2012). The Role of Auditing in Public Sector Governance. *The Institute of Internal Auditors*.

- Thomas, A. P. (1991). Towards a Contingency Theory of Corporate Financial Reporting Systems. *Accounting, Auditing & Accountability Journal*, 4(4), 40-57.
- Unegbu, A. O., & Kida, M. I. (2011). Effectiveness of internal audit as instrument of improving public sector management. *Journal of Emerging Trends in Economics and Management Sciences (JETEMS)*, 2(4), 304-309.
- Weinert, F. E. (1999). Definition and Selection of Competencies – Concepts of Competence. *Journal of Interprofessional Care*.