

DAFTAR PUSTAKA

- Abreu, P. W., Aparicio, M., & Costa, C. J. (2018). Blockchain technology in the auditing environment. *Iberian Conference on Information Systems and Technologies, CISTI, 2018-June*, 1–6.
<https://doi.org/10.23919/CISTI.2018.8399460>
- Adhiputra, M. W. (2015). Aplikasi Technology Acceptance Model Terhadap Pengguna Layanan Internet Banking. *Kalbisocio*, 2(1), 52–63.
- Agarwal, N., Vasseur, J. P., & Achar, V. N. (2011). *U.S. Patent Application No. 12/790,028*.
- Albrecht, W. S., Chad O, A., Conan C, A., & Mark F. Zimbelman. (2012). *Fraud Examination* (4th ed.). Cengage Learning.
- Alkafaji, B. K. A., Dashtbayaz, M. L., & Salehi, M. (2023). The Impact of Blockchain on the Quality of Accounting Information: An Iraqi Case Study. *Risks*, 11(3). <https://doi.org/10.3390/risks11030058>
- Anh, N. T. M., Hoa, L. T. K., Thao, L. P., Nhi, D. A., Long, N. T., Truc, N. T., & Ngoc Xuan, V. (2024). The Effect of Technology Readiness on Adopting Artificial Intelligence in Accounting and Auditing in Vietnam. *Journal of Risk and Financial Management*, 17(1).
<https://doi.org/10.3390/jrfm17010027>
- Antonopoulos, A. M. (2014). *Mastering Bitcoin: Unlocking Digital Cryptocurrencies*. O'Reilly Media, Inc.
- Arikunto, S. (2011). *Prosedur penelitian: suatu pendekatan praktik / Suharsimi Arikunto*. Rineka Cipta.
- Barandi, Z., Lawson-Body, A., Lawson-Body, L., & Willoughby, L. (2020). IMPACT OF BLOCKCHAIN TECHNOLOGY ON THE CONTINUOUS AUDITING: MEDIATING ROLE OF TRANSACTION COST THEORY. *Issues in Information Systems*, 21(2), 206–212.
https://doi.org/10.48009/2_iis_2020_206-212

- Black, H. C., & Nolan, J. R. (1990). *Black's law dictionary : definitions of the terms and phrases of American and English jurisprudence, ancient and modern*. West Pub. Co.
- Bonyuet, D. (2020). Overview and impact of blockchain on auditing. *International Journal of Digital Accounting Research*, 20, 31–43. https://doi.org/10.4192/1577-8517-v20_2
- Bughin, J., Brussels, |, Hazan, E., Paris, |, Ramaswamy, S., Washington, |, Chui, M., Francisco, S., Allas, T., & London, |. (2017). *ARTIFICIAL INTELLIGENCE THE NEXT DIGITAL FRONTIER?* www.mckinsey.com/mgi.
- Casino, F., Dasaklis, T. K., & Patsakis, C. (2019). A systematic literature review of blockchain-based applications: Current status, classification and open issues. In *Telematics and Informatics* (Vol. 36, pp. 55–81). Elsevier Ltd. <https://doi.org/10.1016/j.tele.2018.11.006>
- Catur Ragil Sutrisno. (2013). *AUDIT FORENSIK : MEMBONGKAR DAN MENCEGAH KEJAHATAN KEUANGAN*.
- Cockcroft, S., & Russell, M. (2018). Big Data Opportunities for Accounting and Finance Practice and Research. In *Australian Accounting Review* (Vol. 28, Issue 3, pp. 323–333). Blackwell Publishing Ltd. <https://doi.org/10.1111/auar.12218>
- Davis, F. D. (1989). "Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology". *MIS Quarterly*, 13(5), 319–339.
- Dekkati, S. (2022). Automotive Software Engineering: Real-World Necessity and Significance. *Engineering International*, 10(1), 33–44.
- Dillon, A. (1997). *The Influence of User Perceptions on Software Utilization: Application and Evaluation of a Theoretical Model of Technology Acceptance*. <https://citeseerx.ist.psu.edu/document?repid=rep1&type=pdf&doi=72f0a042157dc5d29bcdacaa0a64515f791d0bf4>
- Donald R, C. (1953). Other People's Money : A Study in the Social Psychology of Embezzlement. *Free Press*.

- El-Dawlatly, A., Alshehri, H., Alqahtani, A., Ahmad, A., Al-Dammas, F., & Marzouk, A. (2018). Appearance of Population, Intervention, Comparison, and Outcome as research question in the title of articles of three different anesthesia journals: A pilot study. *Saudi Journal of Anaesthesia*, 12, 283. https://doi.org/10.4103/sja.SJA_767_17
- Elommal, N., & Manita, R. (2022). How Blockchain Innovation could affect the Audit Profession: A Qualitative Study. *Journal of Innovation Economics and Management*, 37(1), 37–63. <https://doi.org/10.3917/jie.pr1.0103>
- Enofe, A. O., Okpako, P. O., & Atube, E. N. (2013). The Impact of Forensic Accounting on Fraud Detection. In *European Journal of Business and Management www.iiste.org ISSN* (Vol. 5, Issue 26). www.iiste.org
- Fedyk, A., Hodson, J., Khimich, N., & Fedyk, T. (2022). Is artificial intelligence improving the audit process? *Review of Accounting Studies*. <https://doi.org/10.1007/s11142-022-09697-x>
- Fullana, O., & Ruiz, J. (2021). Accounting information systems in the blockchain era. *International Journal of Intellectual Property Management*, 11(1), 63–80. <https://doi.org/10.1504/ijipm.2021.113357>
- Gerard Lynn, T., Rosati, P., Mooney, J., & Cummins, M. (2019). *Disrupting Finance: FinTech and Strategy in the 21st Century* (T. Lynn, J. G. Mooney, P. Rosati, & M. Cummins, Eds.). Springer International Publishing. <https://doi.org/10.1007/978-3-030-02330-0>
- Goto, M. (2021). Collective professional role identity in the age of artificial intelligence. *Journal of Professions and Organization*, 8(1), 86–107. <https://doi.org/10.1093/jpo/jocab003>
- Goto, M. (2022). Accepting the future as ever-changing: Professionals' sensemaking about artificial intelligence. *Journal of Professions and Organization*, 9(1), 77–99. <https://doi.org/10.1093/jpo/jocab022>
- Goto, M. (2023). Anticipatory innovation of professional services: The case of auditing and artificial intelligence. *Research Policy*, 52(8). <https://doi.org/10.1016/j.respol.2023.104828>

- Hafni Sahir, S. (2021). *Metodologi Penelitian*. www.penerbitbukumurah.com
- Han, H., Shiwakoti, R. K., Jarvis, R., Mordi, C., & Botchie, D. (2023). Accounting and auditing with blockchain technology and artificial Intelligence: A literature review. *International Journal of Accounting Information Systems*, 48. <https://doi.org/10.1016/j.accinf.2022.100598>
- James, A. (2013). The Impact of ICT on Internal Controls' Prevention and Detection of Fraud Department of Accounting & Finance. *Www.Abstract.Xlibx.Com/.../72418-1-James-Olusol [28-3-2015]*.
- Kitchenham, B., & Charters, S. (2007). *Guidelines for performing Systematic Literature Reviews in Software Engineering*. 2.
- Kumaat, V. G. (2011). Internal Audit. *Suryadi Saat*.
- Li, Z., & Zheng, L. (2018). *The Impact of Artificial Intelligence on Accounting*.
- Lombardi, R., de Villiers, C., Moscariello, N., & Pizzo, M. (2022). The disruption of blockchain in auditing – a systematic literature review and an agenda for future research. *Accounting, Auditing and Accountability Journal*, 35(7), 1534–1565. <https://doi.org/10.1108/AAAJ-10-2020-4992>
- Macrinici, D., Cartofeanu, C., & Gao, S. (2018). Smart contract applications within blockchain technology: A systematic mapping study. *Telematics and Informatics*, 35(8), 2337–2354. <https://doi.org/https://doi.org/10.1016/j.tele.2018.10.004>
- Mahlangu, S., & Moosa, R. (2023). IT Knowledge Requirements of an External Auditor. *Academic Journal of Interdisciplinary Studies*, 12(4), 84–100. <https://doi.org/10.36941/ajis-2023-0097>
- Marks, J. (2012). The Mind Behind the Fraudsters Crime: Key Behavioral and Environmental Elements. *Crowe Horwarth LLP*.
- Matskiv, H., Smirnova, I., Malikova, A., Puhachenko, O., & Dubinina, M. (2023). THE APPLICATION OF BLOCKCHAIN TECHNOLOGY IN ACCOUNTING AND AUDITING: EXPERIENCE OF UKRAINE AND KAZAKHSTAN. *Financial and Credit Activity: Problems of Theory and Practice*, 1(48), 180–192. <https://doi.org/10.55643/fcaptp.1.48.2023.3955>

- Muawanah, A., Adawiyah, D., Maisarah, I., Rafli, M., Ali, A., Putu, N., & Widiastuti, E. (2022). *Perilaku Auditor Menyikapi Munculnya Artificial Intelligence dalam Proses Audit.* 2(1).
- Mukherjee, P., & Pradhan, C. (2021). Blockchain 1.0 to blockchain 4.0—The evolutionary transformation of blockchain technology. In *Intelligent Systems Reference Library* (Vol. 203, pp. 29–49). Springer Science and Business Media Deutschland GmbH. https://doi.org/10.1007/978-3-030-69395-4_3
- Nakamoto, S. (2008). *Bitcoin: A Peer-to-Peer Electronic Cash System.* www.bitcoin.org
- Naqvi, A. (2020). Artificial Intelligence for Audit, Forensic Accounting, and Valuation. In *Artificial Intelligence for Audit, Forensic Accounting, and Valuation*. Wiley. <https://doi.org/10.1002/9781119601906.fmatter>
- Noordin, N. A., Hussainey, K., & Hayek, A. F. (2022). The Use of Artificial Intelligence and Audit Quality: An Analysis from the Perspectives of External Auditors in the UAE. *Journal of Risk and Financial Management*, 15(8). <https://doi.org/10.3390/jrfm15080339>
- Nowiński, W., & Kozma, M. (2017). How can blockchain technology disrupt the existing business models? *Entrepreneurial Business and Economics Review*, 5(3), 173–188. <https://doi.org/10.15678/EBER.2017.050309>
- Okoli, C. (2015). A Guide to Conducting a Standalone Systematic Literature Review. *Communications of the Association for Information Systems*, 37. <https://doi.org/10.17705/1CAIS.03743>
- Olađejo, M. T., & Jack, L. (2020). Fraud prevention and detection in a blockchain technology environment: challenges posed to forensic accountants. *International Journal of Economics and Accounting*, 9(4), 1. <https://doi.org/10.1504/ijea.2020.10032205>
- Ølnes, S., Ubacht, J., & Janssen, M. (2017). Blockchain in government: Benefits and implications of distributed ledger technology for information sharing. *Government Information Quarterly*, 34. <https://doi.org/10.1016/j.giq.2017.09.007>

- O'Neal, S. (2019, September 1). *Big Four and Blockchain: Are Auditing Giants Adopting Yet?* Cointelegraph.
- Ortman, C. (2018). *Blockchain and the Future of the Audit.* http://scholarship.claremont.edu/cmc_theses/1983
- Peters, G., & Panayi, E. (2016). *Understanding Modern Banking Ledgers Through Blockchain Technologies: Future of Transaction Processing and Smart Contracts on the Internet of Money* (pp. 239–278). https://doi.org/10.1007/978-3-319-42448-4_13
- Petratos, P. (2024). Triple-Entry Accounting and System Integration. *Journal of Risk and Financial Management*, 17(2). <https://doi.org/10.3390/jrfm17020045>
- Phan, L., Li, S., & Mentzer, K. (2019). *Blockchain Technology and The Current Discussion on Fraud.* <https://digitalcommons.bryant.edu/cisjou/28>
- Prux, P. R., Momo, F. da S., & Melati, C. (2021). Opportunities and challenges of using blockchain technology in government accounting in brazil. *BAR - Brazilian Administration Review*, 18(spe). <https://doi.org/10.1590/1807-7692bar2021200109>
- Puspa Dewi Yulianty, S., & Jufri, A. (2020). *Perdebatan Empiris : Prinsip Metode Kualitatif dan Kuantitatif Untuk Penelitian.*
- Puthukulam, G., Ravikumar, A., Sharma, R. V. K., & Meesaala, K. M. (2021). Auditors' perception on the impact of artificial intelligence on professional skepticism and judgment in oman. *Universal Journal of Accounting and Finance*, 9(5), 1184–1190. <https://doi.org/10.13189/ujaf.2021.090527>
- Rao Thaduri, U., & Ara Tuli, F. (2023). *The Integration of Artificial Intelligence in Forensic Accounting: A Game-Changer.* <https://4ajournal.com/>
- Rout, J., Choo, K.-K. R., Dash, A., Bakshi, S., Jena, S., & Williams, K. (2018). A model for sentiment and emotion analysis of unstructured social media

- text. *Electronic Commerce Research*, 18. <https://doi.org/10.1007/s10660-017-9257-8>
- Sgantzos, K., Hemairy, M. Al, Tzavaras, P., & Stelios, S. (2023). Triple-Entry Accounting as a Means of Auditing Large Language Models. *Journal of Risk and Financial Management*, 16(9). <https://doi.org/10.3390/jrfm16090383>
- Shamseer, L., Moher, D., Clarke, M., Ghersi, D., Liberati, A., Petticrew, M., Shekelle, P., Stewart, L. A., Altman, D. G., Booth, A., Chan, A. W., Chang, S., Clifford, T., Dickersin, K., Egger, M., Gøtzsche, P. C., Grimshaw, J. M., Groves, T., Helfand, M., ... Whitlock, E. (2015). Preferred reporting items for systematic review and meta-analysis protocols (prisma-p) 2015: Elaboration and explanation. In *BMJ (Online)* (Vol. 349). BMJ Publishing Group. <https://doi.org/10.1136/bmj.g7647>
- Shbail, M. O. Al, Bani-Khalid, T. O., Ananzeh, H., Al-Hazaima, H., & Shbail, A. Al. (2023). TECHNOSTRESS IMPACT ON THE INTENTION TO ADOPT BLOCKCHAIN TECHNOLOGY IN AUDITING COMPANIES. *Journal of Governance and Regulation*, 12(3 Special Issue), 285–294. <https://doi.org/10.22495/jgrv12i3siart10>
- Sherif, K., & Mohsin, H. (2021). The effect of emergent technologies on accountant's ethical blindness. *International Journal of Digital Accounting Research*, 21, 61–94. https://doi.org/10.4192/1577-8517-v21_3
- Silva, R., Inácio, H., & Marques, R. P. (2022). Blockchain implications for auditing: a systematic literature review and bibliometric analysis. *International Journal of Digital Accounting Research*, 22, 163–192. https://doi.org/10.4192/1577-8517-v22_6
- Skerrett, J., Neumann, C., & Mateos-Garcia, I. (2011). A Bayesian approach for interpreting shoemark evidence in forensic casework: Accounting for wear features. *Forensic Science International*, 210(1), 26–30. <https://doi.org/https://doi.org/10.1016/j.forsciint.2011.01.030>
- Swan, M. (2015). *Blockchain: Blueprint for a New Economy*. O'Reilly Media.

- Tiwari, R., & Debnath, J. (2017). Forensic accounting: a blend of knowledge. *Journal of Financial Regulation and Compliance*, 25, 73–85. <https://doi.org/10.1108/JFRC-05-2016-0043>
- Tricco, A., Lillie, E., Zarin, W., O'Brien, K., Colquhoun, H., Levac, D., Moher, D., Peters, M., Horsley, T., Weeks, L., Hempel, S., Akl, E., Chang, C., McGowan, J., Stewart, L., Hartling, L., Aldcroft, A., Wilson, M., Garrity, C., & Straus, S. (2018). PRISMA extension for scoping reviews (PRISMA-ScR): Checklist and explanation. *Annals of Internal Medicine*, 169. <https://doi.org/10.7326/M18-0850>
- Tuanakotta, T. M. (2012). Audit berbasis ISA (International Standards On Auditing). *Jakarta : Salemba Empat*.
- Tyagi, A. (2023). *Decentralized everything: Practical use of blockchain technology in future applications* (pp. 19–38). <https://doi.org/10.1016/B978-0-323-96146-2.00010-3>
- Vousinas, G. L. (2019). Advancing theory of fraud: the S.C.O.R.E. model. *Journal of Financial Crime*, 26(1), 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>
- Webster, J., & Watson, R. (2002). Analyzing the Past to Prepare for the Future: Writing a Literature Review. *MIS Quarterly*, 26. <https://doi.org/10.2307/4132319>
- Wolfe, D. T., & Hermanson, D. R. (2004). *The Fraud Diamond: Considering the Four Elements of Fraud*. <https://digitalcommons.kennesaw.edu/facpubs>
- Yermack, D. (2017). Corporate governance and blockchains. In *Review of Finance* (Vol. 21, Issue 1, pp. 7–31). Oxford University Press. <https://doi.org/10.1093/rof/rfw074>
- Yli-Huumo, J., Ko, D., Choi, S., Park, S., & Smolander, K. (2016). Where Is Current Research on Blockchain Technology?—A Systematic Review. *PLoS ONE*, 11. <https://api.semanticscholar.org/CorpusID:3289253>
- Yu, H., Yang, X., Zheng, S., & Sun, C. (2019). Active Learning From Imbalanced Data: A Solution of Online Weighted Extreme Learning

Machine. *IEEE Transactions on Neural Networks and Learning Systems*, 30(4), 1088–1103. <https://doi.org/10.1109/TNNLS.2018.2855446>