

DAFTAR PUSTAKA

- Adam Permana Putra, Mufidah Sahla Oktavianty, & Nur Aini Qurrata A'yun. (2022). *Analisis Time Series dan Cross Section Perbandingan Kinerja Keuangan 3 Perusahaan Manufaktur*. Trending: Jurnal Manajemen Dan Ekonomi, 1(1), 88–103. <https://doi.org/10.30640/trending.v1i1.474>
- Al-Aamaedeh, Z. O., & Alhosban, A. A. (2021). *The Impact Of Coronavirus (Covid-19) On External Audit From The Viewpoint Of External Auditors*. International Journal of Entrepreneurship, 25(1), 1939–4675.
- Aldianto, L., Tjakraatmadja, J. H., Larso, D., Primiana, I., & Anggadwita, G. (2021). *A Technological Innovativeness Measurement Framework: A Case Study of Technology Based Indonesian Companies*. Gadjah Mada International Journal of Business, 23(1), 91. <https://doi.org/10.22146/gamaijb.33105> SCOPUS
- Alvin A. Arens, Randal J. Elder, & Mark Beasley. (2015). *Auditing dan jasa assurance : pendekatan terintegrasi* (15th ed.). Penerbit Erlangga.
- Amruddin, D., Priyanda, R., Agustina, T. S., Ariantini, N. S., Rusmayani, N. G. A. L., Aslindar, D. A., Ningsih, K. P., Wulandari, S., & Putranto, P. (2022). *Metodologi Penelitian Kuantitatif*. Pradina Pustaka.
- Ari Kristiana. (2021). *The Emerging Use of technologies in Audits: BPK'S Experience in Performance Audit of Energy Sector – SAI Indonesia*. Asian Journal of Government Audit. <https://asosajournal.org/the-emerging-use-of-technologies-in-audits-bpk-s-experience-in-performance-audit-of-energy-sector-sai-indonesia/>
- Aulia, H., Yusuf, I. M., & Ramadani, N. D. (2021). *Dampak Kerja Dari Rumah (Wfh) Terhadap Efektivitas Pegawai Selama Pandemi Covid-19*. Jurnal Sumber Daya Aparatur. <https://doi.org/10.32834/jsda.v3i1.276>
- Aytan Babayeva, & Napoleon Dimitrios Manousaridis. (2020). *The Effects of Digitalization on Auditing A Study Investigating the Benefits and Challenges of Digitalization on the Audit Profession Master thesis 15 HEC, course INFM10 in Information Systems*. <https://doi.org/http://lup.lub.lu.se/student-papers/record/9021291>
- Basuki, T. A. (2021). *Analisis Data Panel Dalam Penelitian Ekonomi Dan Bisnis (Dilengkapi Dengan Penggunaan Eviews)*.
- Deloitte. (2024, June). *Internal Audit Hot topics 2024 Risks and opportunities*. Deloitte. <https://www2.deloitte.com/il/en/pages/risk-advisory/articles/Internal-Audit-Hot-Topics-2024-risks-and-opportunities.html>

- Desi Lastianti, S., Eka Pratiwi, Y., Wijayanto, I., Budiarti, I., & Syaiful Hidayat, U. (2024). *Memprediksi Kualitas Audit dan Integritas Auditor di Era Digitalisasi Melalui Kompetensi dan Integritas Auditor*. EKOMA : Jurnal Ekonomi, 3(5).
- Hooper, M. (2018). *The future of audit KPMG Board Leadership Centre Global Boardroom Insights*.
- Indrawati. (2015). *Metode Penelitian Manajemen dan Bisnis : Konvergensi Teknologi Komunikasi dan Informasi*. Refika Aditama.
- Ismanidar, N., Salman, M., & Ridha, A. (2023). *Pengaruh Dukungan Remote Audit terhadap Kualitas Audit melalui Teknologi Informasi di Era Teknologi 4.0 dan Masyarakat 5.0*. Jurnal Penelitian Ekonomi Akuntansi (JENSI), 7(2).
- Jason Shaw, Rick Perlman, Arcelio Irizarry, Norman Heit, Rick Calabrese, Dan Trinkle, Marie McLellan, John Maiero, Audra Mathews, & Belkis Hache. (2021). *Remote Auditing-Technology Best Practices and Solutions*.
- Khoirunnisa, W., Fadhillah, W. A., Astuti, W. W., Mawarni, Y. I., & Gunawan, A. (2021). *Prosiding The 12 th Industrial Research Workshop and National Seminar Bandung*.
- Krisnia, I., & Rochayatun, S. (2024). *The Role of Auditor Ethics in Moderating the Effect of Auditor Competence, Independence, and Audit Fees on Audit Quality (Case Study at Malang Public Accounting Firm)*. 22(2).
- Mike Martin. (2024, February 8). *Discover the Top Trends and Challenges in Internal Audit for 2024*. Caseware Corporate. <https://www.caseware.com/resources/blog/2024-state-of-internal-audit-trends-report/>
- Moradi, M., & Nia, E. R. (2020). *The Impact of Organizational Factors Based on Technology-Organization-Environment (TOE) Framework on Practical Levels and Characteristics of Audit Analysis and Internal Audit Performance*. European Journal of Business and Management Research, 5(3). <https://doi.org/10.24018/ejbmr.2020.5.3.265>
- Nakrošienė, A., Bučiūnienė, I., & Goštautaitė, B. (2019). *Working from home: characteristics and outcomes of telework*. International Journal of Manpower, 40(1), 87–101. <https://doi.org/10.1108/IJM-07-2017-0172>
- Narwan, A., & Putri, A. (2023). *Pengaruh Komunikasi Audit Dan Kompetensi Auditor Terhadap Kualitas Audit Dengan Lingkungan Kerja Sebagai Variabel Moderasi Pada Kantor Inspektorat Kota Payakumbuh*. Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (Jebma), 3. <https://doi.org/https://doi.org/10.47709/>
- Novia Mega Putri, Salsabila Aprilia, & Tri Ratnawati. (2024). *Remote Audit Untuk Meningkatkan Efektivitas Dan Efisiensi*. Jurnal Akuntansi Unihaz:Jaz, 7.

- Nurbaiti, A., & Prakasa, E. (2022). *Analisis Pengaruh Indepedensi, Task Complexity, dan Kompetensi Auditor Terhadap Kualitas Audit*. Owner, 6(4), 3604–3615. <https://doi.org/10.33395/owner.v6i4.1041> **SINTA 3**
- Pasaribu, D., Situmorang, C. V., Darmayanti, N., & Triyani, Y. (2023). *Metodologi Penelitian Akuntansi dan Manajemen Pendekatan Kuantitatif*. Media Sains Indonesia.
- Peter Herbert. (2024, January 12). *Hot topics and tips for 2024*. ICAEW. <https://www.icaew.com/technical/audit-and-assurance/faculty-resources/audit-and-beyond/2024/articles/hot-topics-and-tips-for-2024>
- Rahadian, D., Firli, A., Dinçer, H., Yüksel, S., Mikhaylov, A., & Ecer, F. (2024). *A hybrid neuro fuzzy decision-making approach to the participants of derivatives market for fintech investors in emerging economies*. Financial Innovation, 10(1), 37. <https://doi.org/10.1186/s40854-023-00563-6> **SCOPUS**
- Rahman, F., Putri, G., Wulandari, D., Pratama, D., & Permadi, E. (2021). *Auditing in the Digital Era: Challenges and Opportunities for Auditor*. Golden Ratio of Auditing Research, 1(2), 86–98. <https://doi.org/10.52970/grar.v1i2.367>
- Riyadh, A. H., Alfaiza, S. A., & Alnafrh, I. (2025). *From Digital Disruption to Dominance* (M. Shehadeh & K. Hussainey (eds.)). Emerald Publishing Limited. <https://doi.org/10.1108/9781835496084> **SCOPUS**
- Rizka Khoirotun Nisaa, Salsabila Maulidya Supriadi Bahrim, & Irda Agustin Kustiwi. (2024). *Teknologi Digital Dan Transformasi Internal Audit Terhadap Perlakuan Laporan Keuangan: Studi Literatur*. Jurnal Mutiara Ilmu Akuntansi, 2(2), 263–277. <https://doi.org/10.55606/jumia.v2i2.2596>
- Rumasukun, M. R. (2024). *Developing Auditor Competencies through Continuous Training and Education*. Golden Ratio of Auditing Research, 4(1), 14–23. <https://doi.org/10.52970/grar.v4i1.384>
- Rusydi A.Siroj, Win Afgani, Fatimah, Dian Septaria, & Gebriella Zahira Salsabila. (2024). *Metode Penelitian Kuantitatif Pendekatan Ilmiah Untuk Analisis Data*. Jurnal Review Pendidikan Dan Pengajaran, 7.
- Sanusi Ariyanto. (2022). *Pengaruh Pelaksanaan Remote Audit Terhadap Kinerja Pemeriksa Bpk Perwakilan Provinsi Riau Selama Masa Pandemi*. Journal Of Islamic Finance And Accounting Research, 1(1 FEBRUARI), 19–29. <https://doi.org/10.25299/jafar.2022.8827>
- Sari, R., Widyastuti, S., & Indarso, A. O. (2022). *Strategi Auditor Dalam Mempertahankan Kualitas Audit Di Masa Covid-19*. Sebatik, 26(1), 363–369. <https://doi.org/10.46984/sebatik.v26i1.1756>
- Shakir Nasir, I., Mousa, A. H., & Hussein Alsammak, I. L. (2021). *SMUPI-BIS: a synthesis model for users' perceived impact of business intelligence systems*. Indonesian Journal of Electrical Engineering and Computer Science, 21(3), 1856. <https://doi.org/10.11591/ijeecs.v21.i3.pp1856-1867>

Siswanti, I., Riyadh, H. A., Nawangsari, L. C., Mohd Yusoff, Y., & Wibowo, M. W. (2024). *The impact of digital transformation for sustainable business: the meditating role of corporate governance and financial performance*. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2316954> SCOPUS

Sofwatillah, Risnita, M. Syahran Jailani, & Deassy Arestya Saksitha. (2024). *Teknik Analisis Data Kuantitatif Dan Kualitatif Dalam Penelitian Ilmiah*. Jurnal Genta Mulia.

Sugiyono. (2023). *Metode Penelitian Eksperimen (Pendekatan Kuantitatif, Kombinasi dan R&D)*. Penerbit ALFABETA. <https://cvalfabeta.com/product/metode-penelitian-eksperimen-pendekatan-kuantitatif-kombiasi-dan-rd/>

Sunjoyo, & Rony Setiawan. (2013). *Aplikasi SPSS untuk SMART Riset*. Alfabeta.

Syah, D. H., Muda, I., Lumbanraja, P., & Kholis, A. (2023). *The Role Of Cloud Computing On Accounting Information System Quality:A Study In Hotel Industry*. *TEM Journal*, 1890–1901. <https://doi.org/10.18421/TEM123-72>

Teeter, R. A., Alles, M. G., & Vasarhelyi, M. A. (2010). *The Remote Audit*. *Journal of Emerging Technologies in Accounting*, 7(1), 73–88. <https://doi.org/10.2308/jeta.2010.7.1.73>

Theodorus M. Tuanakotta. (2015). *Audit Kontemporer*. Salemba Empat.

Wardhana, A. (2024). *Teknik Pengumpulan Data Penelitian*. <https://www.researchgate.net/publication/382060598>

Yohanes Mario Pratama. (2022, July 7). *OPINI: Mempersiapkan Diri menjadi Auditor yang Adaptif di Masa Depan*. *Harian Jogja*. <https://opini.harianjogja.com/read/2022/07/07/543/1105473/opini-mempersiapkan-diri-menjadi-auditor-yang-adaptif-di-masa-depan>

Yuval Vero. (2024, January 2). *The Future of Auditing: Trends to Watch in 2024*. *Trullion*. <https://trullion.com/blog/the-future-of-auditing-trends-to-watch-in-2024/>

Zahrawati, C., Faradina Shanti, D., Rizkiya Utami, D., Khumaedi, H., Suhartini, M., Kencana No, Jls., & Selatan -Banten, T. (2021). *Remote Audit at The Audit Board of The Republic of Indonesia To Face The Challenges of 5G Society*. *In Pege (Hal (Vol. 02, Issue 1)*. <http://www.openjournal.unpam.ac.id/index.php/SNH>