

DAFTAR PUSTAKA

- Agoes, S. (2019). *Auditing: Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik (Edisi 5)*. Jakarta: Salemba Empat.
- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2020). Auditing in times of social distancing: The effect of COVID-19 on auditing quality. *International Journal of Accounting & Information Management*. 29(1). 169-178. DOI: 10.1108/IJAIM-08-2020-0120.
- Alles, M. G. (2018). Examining the role of blockchain technology in auditing. *International Journal of Digital Accounting Research*. 18. 1-10.
- Al-Okaily, M., Alqudah, H., & Taamneh, A. (2022). The impact of digital transformation on audit profession: The role of artificial intelligence and blockchain technologies. *Journal of Accounting and Public Policy*. 41(2). 106-123.
- Appelbaum, D., Kogan, A., & Vasarhelyi, M. A. (2017). Big Data and Analytics in the Modern Audit Engagement: Research Needs. *Journal of Information Systems*. 31(3). 1-15. DOI: 10.2308/isy-51853
- Apriadi, A., Mokoginta, M. B. R., & Kutandi, C. (2024). Pengaruh Teknologi Informasi dan Teknologi Blockchain Terhadap Laporan Kinerja Audit. *Jurnal Media Akademik (JMA)*, 2(5). 1-17.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and Assurance Services: An Integrated Approach* (15th ed.). Boston: Pearson.
- Association of Chartered Certified Accountants (ACCA). (2020). *The Impact of Covid-19 on Audit and Assurance: Challenges and Considerations*. ACCA Global Report. Diakses dari <https://www.accaglobal.com>.
- Azizah, N., & Wahyuni, D. (2023). Pengaruh Teknologi Informasi terhadap Efektivitas Audit Internal melalui Remote Audit. *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen (JRAAM)*. 3 (1).55-67.
- Baruch, Y., & Holtom, B.C. (2008). Survey Respons Rate Levels and Trends in Organizational Research. *Human Relations*. 61 (18), 1139-1160.
- Bakker, A.B., & Demerouti, E. (2007). The Job Demands-Resources Model: State of The Art. *Journal of Managerial Psychology*. 22 (3). 309-328. <https://doi.org/10.1108/02683940710733115>
- Beni, R. (2016). *Efektivitas Organisasi: Konsep dan Implementasi dalam Manajemen*. Jakarta: Salemba Empat.

Brown-Liburd, H., & Vasarhelyi, M. (2021). "Remote Auditing: Challenges and Opportunities." *Journal of Emerging Technologies in Accounting*, 18(1), 11-24. DOI: 10.2308/JETA-19-03.

Cao, M., Chychyla, R., & Stewart, T. (2021). Big data analytics in financial statement audits. *Accounting Horizons*. 29(2), 423-429.

Cohen, J. (1988). *Statistical Power Analysis for The Behavioral Sciences (2nd ed)*. Hillsdale, NJ: Lawrence Erlbaum Associates.

Damerouti, E., Bakker, A. B., Nachreiner, F., & Schaufeli, W. B (2001). The Job Demands-Resources Model of Burnout. *Journal of Applied Psychology*. 86 (3). 499-512. <https://doi.org/10.1037/0021-9010.86.3.499>.

Darmawan, D. (2020). Evaluasi Pelaksanaan Audit Internal Menggunakan Remote Audit Selama Pandemi COVID-19. *Jurnal Akuntansi dan Keuangan Indonesia*, 17(3), 112-130.

Davis, F. D. (1989). "Perceived usefulness, perceived ease of use, and user acceptance of information technology." *MIS Quarterly*, 13(3), 319-340. <https://doi.org/10.2307/249008>.

Deloitte. (2021). "Global Remote Work Survey." Diakses dari <https://www.deloitte.com/global/en/about/press-room/deloitte-remote-controlled.html>.

Deloitte. (2021). "Three Insights for Remote Auditing and Working Remotely." Diakses dari <https://www2.deloitte.com/us/en/pages/audit/articles/three-insights-for-remote-auditing.html>.

Doni, M, Fitrawansyah, F., & Abdillah, A. (2024). Pengaruh Integritas dan Kompetensi Auditor Terhadap Kualitas Audit. *Innovative: Journal of Social Science Research*. 4(4). 11088-11104 DOI: <https://doi.org/10.31004/innovative.v4i4.13809>

Fitria, T., & Wijayanti, R. (2020). The Effect of Auditor Competence, Independence, and Work Experience on Audit Quality with Work Stress as a Mediating Variable. *International Journal of Academic Research in Accounting, Finance and Management Sciences*. 10 (3). 1-12. <https://doi.org/10.6007/IJARAFMS/v10-i3/7453>

Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 23*. Semarang: Badan Penerbit Universitas Diponegoro.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.

Ghozali, I., & Latan, H. (2015). *Partial Least Squares: Konsep, Teknik dan Aplikasi menggunakan SmartPLS 3.0*. Semarang: Badan Penerbit Universitas Diponegoro.

Gibson, J. L. (1984). *Organizations: Behavior, Structure, Processes*. Dallas: Business Publications.

Gujarti, D.N., & Porter, D.C. (2009). *Basic Econometrics (5th ed)*. New York: McGraw-Hill.

Hapsari, R. P. D., & Hamzah, A. (2021). *Audit dan Kapasitas Auditor Era COVID-19*. Ideas Publishing.

Ibnu Syamsi. (2004). *Manajemen Efisiensi dalam Organisasi*. Jakarta: Pustaka Mandiri.

Ikatan Akuntan Indonesia (IAI). (2021). *Standar Audit (SA) 230: Dokumentasi Audit*. Jakarta: IAI.

Ikatan Akuntan Indonesia (IAI). (2021). *Standar Audit (SA) 500: Bukti Audit*. Jakarta: IAI.

Ikhsan, A., et al. (2021). *Metodologi Penelitian Bisnis*. Medan: Madenatera.

Indella, A., & Husaini, R. (2016). Peran Komite Audit dalam Meningkatkan Kualitas dan Efektivitas Audit. *Jurnal Tata Kelola Perusahaan*. 8(2). 76-90.

Institute of The Internal Auditors (IIA) Australia. (2020). *Remote Auditing: Challenges and Opportunities*.

International Accreditation Forum (IAF). (2018). IAF MD 4:2018 - The Use of Information and Communication Technology (ICT) for Auditing/Assessment Purposes. Retrieved from <https://iaf.nu/en/iaf-md-4-2018-the-use-of-information-and-communication-technology-ict-for-auditing-assessment-purposes/>

International Organization for Standardization (ISO). (2018). *ISO 19011:2018 - Guidelines for Auditing Management Systems*. Geneva: ISO.

Ishak, M. (2022). Faktor-Faktor yang Mempengaruhi Kualitas dan Efektivitas Audit di Era Digital. *Jurnal Akuntansi dan Keuangan Digital*. 4(2). 88-102.

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). 316-332. DOI: <https://doi.org/10.33059/jensi.v7i2.8856>

Jarva, H., & Teresa. (2024). Implications of the Covid-19 Pandemic on Internal Auditing: A Field Study. *Journal of Accounting Research*, 31(2), 56-74. DOI: 10.1086/jarv.2024.06.002.

Julianto, B., & Agnanditiya, R. (2021). Analisis Efektivitas Organisasi dalam Perspektif Manajemen Modern. *Jurnal Manajemen dan Bisnis Indonesia*, 12(1). 56-72.

Kokina, J., & Davenport, T. H. (2017). The emergence of artificial intelligence: How automation is changing auditing. *Journal of Emerging Technologies in Accounting*. 14(1). 115-122.

KPMG. (2020). *COVID-19 and Audit Challenges: How the Pandemic Reshapes Audit Strategies*. KPMG International.

Kurniawan, A., Akbari, S., Dewi, D. K., Puspita, D., & Anakaniva, A. (2024). Implementasi Teknologi Informasi terhadap Kualitas Audit Internal. *Jurnal Digit: Digital of Information Technology*. 14(2). 170-178.

Kusharyanti, L. (2021). Pengaruh Teknologi Digital terhadap Efektivitas Remote Audit. *Jurnal Sistem Informasi Akuntansi*. 6(2). 55-69.

Lestari, D., Mardian, S., & Firman, M. A. (2020). Why don't auditors use computer-assisted audit techniques? *The Indonesian Accounting Review*. 10(2). 105.116. <https://doi.org/10.14414/tiar.v10i2.2295>.

Lu, X., & White, H. (2014). Robustness Checks and Robutness Test in Applied Economics. *Journal of Econometrics*. 178(1). 194-206. <https://doi.org/10.1016/j.jeconom.2013.08.016>.

M. M. Maulana & M. Akbar. (2023). Efektivitas dan Efisiensi Auditor dalam Transisi Menuju Audit Jarak Jauh Akibat Pandemi Covid-19. *Jurnal Bisnis dan Komunikasi*. 10(2). 13-25.

Mafaza, i. k., & Nusa, N. D. (2024). Analisis Faktor Efektivitas Pelaksanaan Audit Jarak Jauh Terhadap Kualitas Audit. *JIAFE (Jurnal Ilmiah Akuntansi Fakultas Ekonomi)*. 10(1). 113-124. DOI: 10.34204/jiafe.v10i1.8804.

Maulana, A. (2023). *Implementasi Remote Audit dalam Praktik Audit Modern*. Jakarta: Penerbit Nusantara

Messier, W. F., Glover, S. M., & Prawitt, D. F. (2019). *Auditing & Assurance Services: A Systematic Approach (11th ed.)*. McGraw-Hill.

Mulyadi. (2007). *Auditing (Edisi 6)*. Jakarta: Salemba Empat.

Nugrahanti, T.P., & Zamorano, M. A. (2022). Dampak Kinerja Auditor di Masa Pandemi Covid-19 Dengan Teknologi Informasi Sebagai Variabel Moderasi. *Akuntansi* 45. 3(1). 159-173. DOI: <https://doi.org/10.30640/akuntansi45.v.3i1.876>.

Paramita, N. M. W. S. S., & Ariyanto, D. (2023). Penggunaan Aplikasi Audit Tool and Linked Archive System Oleh Kantor Akuntan Publik. *E-Jurnal Akuntansi*. 33(5). 1161-1173. <https://doi.org/10.24843/EJA.2023.v33.i05.p09>.

Public Company Accounting Oversight Board (PCAOB). (2024). *Remote and Hybrid Work Could Hurt Audit Quality, says US Audit Regulator*. Financial Times.

Putri, R. A., Santoso, W., & Fadillah, D. (2024). Efektivitas Remote Audit dalam Peningkatan Kinerja Audit Internal di Era Digital . *Jurnal Akuntansi dan Manajemen*. 21(1). 15-29.

Prawirosudarmo, A. S., & Rahmawati, R. (2019). The Effect of Auditor Competence and Workload on Audit Quality with Work Pressure as a Mediating Variable. *Asian Journal of Accountin Research*. 4 (2). 121-130.

Rahmadana, M. F., Norawati, S., Rizal, M., Manik, Y. M., & Rinaldi, M. (2025). The Impact of The Covid-19 Pandemic on Economic Resilience and Public Policy: An Analysis From the Perspective of Social and Economic Policy in Medan City. *Viesoji Politika ir Administravimas (Public Policy and Administration)*. 24(2). 228-251. <https://doi.org/10.13165/VPA-25-24-2-06>.

Satya, R. I., & Shauki, E. R. (2022). Remote Audit Post Covid-19 Pandemic in Achieving Professional Skepticism Auditor: Implementation of Social Presensce Theory (Case Study on the Financial and Development Supervisory Agency). *Riset & Jurnal Akuntansi*. 210. 346-354.

Setiyawan, D. (2024). Pengaruh Penerapan *Remote Audit* pada Kualitas Audit Internal Pasca Pandemi Covid-19. *Owner : Riset & Jurnal Akuntansi*. 8(3). 2158-2167. DOI: <https://doi.org/10.33395/owner.v8i3.2234>

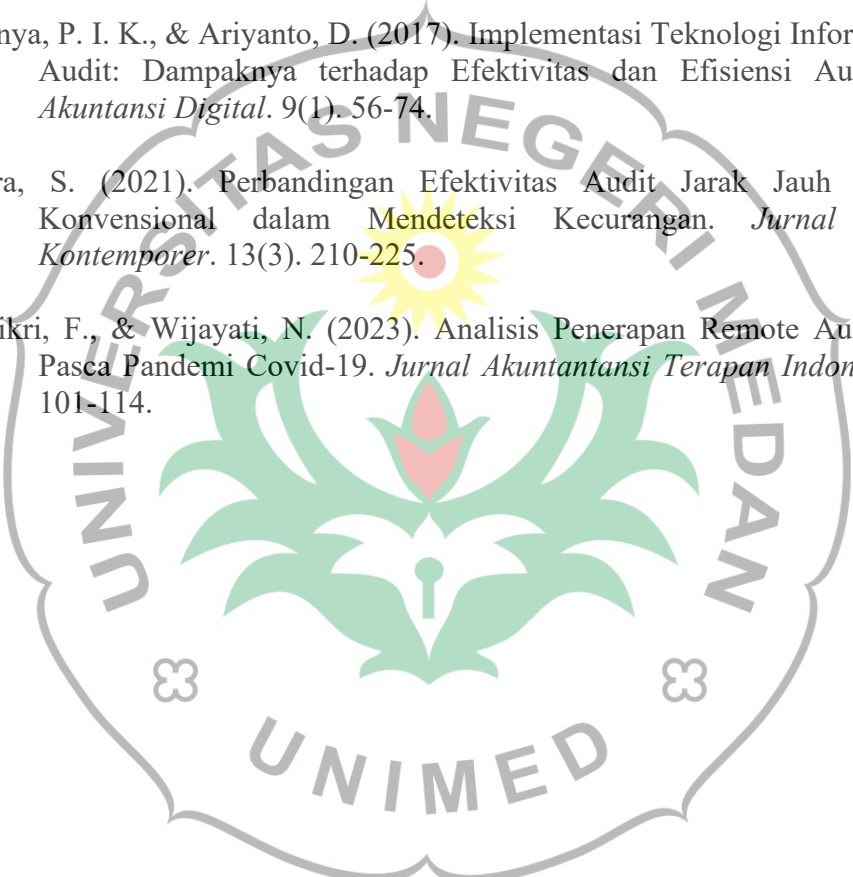
Teeter, R. A., & Vasarhelyi, M. A. (2010). Audit 4.0: The Shifting Paradigm. *Journal of Emerging Technologies in Accounting*. 7(1). 1-12. DOI: 10.2308/jeta.2010.7.1.1.

Teeter, R., Alles, M.G., & Vasarhelyi, M.A. (2010). Remote Audit : A Research Framework. *SSRN Electronic Journal*. DOI: <https://doi.org/10.2139/ssrn.1668638>

Yadnya, P. I. K., & Ariyanto, D. (2017). Implementasi Teknologi Informasi dalam Audit: Dampaknya terhadap Efektivitas dan Efisiensi Audit. *Jurnal Akuntansi Digital*. 9(1). 56-74.

Zahra, S. (2021). Perbandingan Efektivitas Audit Jarak Jauh dan Audit Konvensional dalam Mendeteksi Kecurangan. *Jurnal Akuntansi Kontemporer*. 13(3). 210-225.

Zulfikri, F., & Wijayati, N. (2023). Analisis Penerapan Remote Audit Internal Pasca Pandemi Covid-19. *Jurnal Akuntantansi Terapan Indonesia*. 7 (2). 101-114.



THE
Character Building
UNIVERSITY