

DAFTAR PUSTAKA

- Al-Sayyed, S. M., Al-Aroud, S. F., & Zayed, L. M. (2021). *The effect of artificial intelligence technologies on audit evidence*. *Accounting*, 281–288. <https://doi.org/10.5267/j.ac.2020.12.003>
- Azzahra, B. (2020). *AKUNTAN 4.0: RODA PENGGERAK NILAI KEBERLANJUTAN PERUSAHAAN MELALUI ARTIFICIAL INTELLIGENCE & TECH ANALYTICS PADA ERA DISRUPTIF*. *JRAK*, Volume 16. <http://dx.doi.org/10.21460/jrak.2020.162.376>
- Bao, Y., Ke, B., Li, B., Yu, Y. J., & Zhang, J. (2020). Detecting accounting fraud in publicly traded US firms using a machine learning approach. *Journal of Accounting Research*, 58(1), 199-235. <https://doi.org/10.1111/1475-679X.12292>
- Barbu, Andreea dan Militaru, Ghreorghe. (2019). The Key Indicators Used to Measure the Performance of the Service Companies: A Literature Review. *Ovidius” University Annals, Economic Sciences Series Volume XIX* (Diakses dari <https://stec.univ-ovidius.ro/html/anale/RO/wp-content/uploads/2019/08/1-3.pdf> pada 23 April 2023)
- Bizarro, P. A., Crum, E., & Nix, J. (2019). *The Intelligent Audit*. *ISACA Journal*, 6, 23–29. (Diakses dari <https://www.isaca.org/resources/isaca-journal/issues/2019/volume-6/the-intelligent-audit> pada 10 November 2022)
- Campion, M. A. (1988). Interdisciplinary approaches to job design: A constructive replication with extensions. *Journal of Applied Psychology*, 73(3), 467–481. <https://doi.org/10.1037/0021-9010.73.3.467>
- Charmaz, K. (2006). *Constructing Grounded Theory: A Practical Guide through Qualitative Analysis*. London: Sage Publications. [https://www.scirp.org/\(S\(oyulxb452alnt1aej1nfow45\)\)/reference/ReferencesPapers.aspx?ReferenceID=1690485](https://www.scirp.org/(S(oyulxb452alnt1aej1nfow45))/reference/ReferencesPapers.aspx?ReferenceID=1690485)
- Deloitte. *Bring your audit into focus*. (Diakses dari <https://www2.deloitte.com/us/en/pages/audit/solutions/audit-technology-solutions.html> pada 01 September 2022)
- Dickey, G., Blanke, S., & Seaton, L. (2019). Machine Learning in Auditing: Current and Future Applications. *The CPA Journal*, 89, 16-21. (Diakses dari <https://www.cpajournal.com/2019/06/19/machine-learning-in-auditing/> pada 12 November 2022)

- Dobrin, C. O., Popescu, G. N., Popescu, V. A., & Popescu, C. R. (2012, November). The concept of performance in business organizations– case study on the employee performance in Romanian business organizations. In Proceedings of the International management Conference. Faculty of Management, Academy of Economic Studies, Bucharest, Romania. (Diakses dari <http://conferinta.management.ase.ro/archives/2012/pdf/38.pdf> pada 30 Oktober 2022)
- Elewa, M. a.-H. (2019). The Effect of Audit Quality on Firm Performance: A Panel Data Approach. *International Journal of Accounting and Financial Reporting*. <https://doi.org/10.5296/ijafr.v9i1.14163>
- Enriquez, J. G., Jimenez-Ramirez, A., Dominguez-Mayo, F. J., & Garcia-Garcia, J. A. (2020). Robotic Process Automation: A Scientific and Industrial Systematic Mapping Study. <https://doi.org/10.1109/ACCESS.2020.2974934>
- EY. *Audit Technology*. (Diakses dari https://www.ey.com/en_id/audit/technology pada 01 September 2022)
- Fanani, Z., Budi, V.M. F., & Utama, A. A. G. S. (2021). Specialist tenure of audit partner and audit quality. *Growing Science Accounting*. <https://doi.org/10.5267/i.ac.2021.1.001>
- FCA Essential Practices for Information Technology. *System Development*. 2007. (Diakses dari <https://www.fca.gov/template-fca/download/ITManual/itsecurity.pdf> pada 20 Oktober 2022)
- Geek for Geek. *Difference Between Data Science and Artificial Intelligence*. (Diakses dari <https://www.geeksforgeeks.org/difference-between-data-science-and-artificial-intelligence/> pada 30 November 2022)
- Gunning, D., 2017. Explainable artificial intelligence (xai). Defense Advanced Research Projects Agency (DARPA), nd Web, 2. <https://doi.org/10.1609/aimag.v40i2.2850>
- Hamdan, A., Hassanien, A. E., Khamis, R., Alareeni, B., Razzaque, A., & Awwad, B. (Eds.). (2021). *Applications of Artificial Intelligence in Business, Education and Healthcare* (Vol. 954). Springer International Publishing. <https://doi.org/10.1007/978-3-030-72080-3>
- Jachi, M., & Yona, L. (2019). The Impact of Independence of Internal Audit Function on Transparency and Accountability Case of Zimbabwe Local Authorities. *Research Journal of Finance and Accounting*. <http://dx.doi.org/10.7176/RJFA/10-5-06>

IEEE Access, 8, 39113–39129. <https://doi.org/10.1109/ACCESS.2020.2974934>

Ikatan Akuntan Indonesia Kompartemen Akuntan Publik.2001. “Standar Profesional Akuntan Publik.” Salemba Empat. Jakarta

KPMG. *KPMG Clara*. (Diakses dari <https://home.kpmg/xx/en/home/services/audit/kpmg-clara.html> pada 01 September 2022)

Kompas. Siswa, Yuk Intip 10 Negara yang Sudah Bebas Masker. (Diakses dari <https://www.kompas.com/edu/read/2022/06/12/171113171/siswa-yuk-intip-10-negara-yang-sudah-bebas-masker?page=all>. pada 23 Oktober 2022)

Longman Dictionary of Contemporary. *English. Efficiency*. Diakses dari <https://www.ldoceonline.com/dictionary/efficiency> pada 20 Oktober 2022)

Miles, Matthew B. dan A. Michael Huberman. 1992. *Qualitative Data Analysis: A Sourcebook of New Method*. (Diakses dari <https://vivauniversity.files.wordpress.com/2013/11/milesandhuberman1994.pdf> pada 22 Januari 2023)

Moffitt, K. C., Rozario, A. M., & Vasarhelyi, M. A. (2018). Robotic Process Automation for Auditing. *Journal of Emerging Technologies in Accounting*, 15(1), 1–10. <https://doi.org/10.2308/jeta-10589>

Muwafaq Abulhussei, & Anbar, S. G. (2016). *Auditing Quality According To Artificial Intelligence Applied Research On A Sample Of Regulatory Bodies Working In The Federal Board of Supreme Audit—2016*. <https://doi.org/10.13140/RG.2.2.27487.82080>

Omoteso, K. (2012). The application of Artificial Intelligence in Auditing: Looking back to the Future. *Expert System With Applications*. <http://dx.doi.org/10.1016/j.eswa.2012.01.098>

PWC. *PwC's Aura Audit Technology Platform: Enhancing the quality and efficiency of our audits*. (Diakses dari <https://www.pwc.com/gx/en/news-room/analyst-citations/2022/aura-audit-technology-platform.html> Pada 01 September 2021)

Rashwan, A. R. M. S., & Alhelou, E. M. S. (2020). The Impact of Using Artificial Intelligence on the Accounting and Auditing Profession in Light of the Corona Pandemic. *Journal of Advance Research in Business Management and Accounting (ISSN: 2456-3544)*, 6(9), 97–122. <https://doi.org/10.53555/nbma.v6i9.890>

Yadav, A., Gupta, V., Sahu, H., & Shrimal, S. (2017). Artificial Intelligence – New Era. *Artificial Intelligence*. International Journal of New Technology and Research (IJNTR) ISSN:2454-4116, Volume-3, Issue-3.

(Diakses dari https://www.ijntr.org/download_data/IJNTR03030069.pdf pada 14 November 2022)

