

DAFTAR PUSTAKA

- Abbott, L. J., Parker, S., & Peters, G. F. (2012). Internal Audit Assistance and External Audit Timeliness. *AUDITING: A Journal of Practice & Theory*, 34(4), 3–20. <https://doi.org/10.2308/ajpt-10296>
- Adha Inapty, M. A. F. B., & Martiningsih, R. S. P. (2016). Pengaruh Penerapan Standar Akuntansi Pemerintah, Kompetensi Aparatur Dan Peran Audit Internal Terhadap Kualitas Informasi Laporan Keuangan. *Akuntabilitas: Jurnal Ilmu Akuntansi*, 9(1), 27–42. <https://doi.org/10.15408/akt.v9i1.3583>
- Afif, M. R. & Khomsiyah. (2024). Analisis Faktor Kesuksesan Penerapan ERP di BUMN Industri Konstruksi (Studi Kasus di PT Wijaya Karya (Persero) Tbk). *Syntax Literate ; Jurnal Ilmiah Indonesia*, 9(9), 4745–4758. <https://doi.org/10.36418/syntax-literate.v9i9.16337>
- Al Zobi, M. K., & Jarah, B. A. F. (2023). The Role of Internal Auditing in Improving the Accounting Information System in Jordanian Banks by Using Organizational Commitment as a Mediator. *Risks*, 11(9), 153. <https://doi.org/10.3390/risks11090153>
- Almajali, D. A., Omar, F., Alsokkar, A., Alshrideh, A. S., Masa' Deh, R., & Dahalin, Z. (2022). Enterprise resource planning success in Jordan from the perspective of IT-Business strategic alignment. *Cogent Social Sciences*, 8(1), 2062095. <https://doi.org/10.1080/23311886.2022.2062095>
- Ambarwati, K., Fiantika, F. R., Wasil, M., Jumiati, S., Honesti, L., Wahyuni, S., Mouw, E., Mashudi, I., Hasanah, N., Maharani, A., Noflidaputri, R., Waris, L., Jonata, & Nuryami. (2022). *Metodologi Penelitian Kualitatif* (First Edition). PT. GLOBAL EKSEKUTIF TEKNOLOGI.
- Anto, Dr. R. P., Nur, N., Dr. Yusriani, Ardah, F. K. A., Ayu, J. D., & Nurmahdi, Dr. A. (2024). *Metode Penelitian Kualitatif: Teori dan Penerapannya*. Tahta Media Group.
- Arsyam, M. & M. Yusuf Tahir. (2021). Ragam Jenis Penelitian dan Perspektif. *Al-Ubudiyah: Jurnal Pendidikan dan Studi Islam*, 2(1), 37–47. <https://doi.org/10.55623/au.v2i1.17>
- Belfo, F., & Trigo, A. (2013). Accounting Information Systems: Tradition and Future Directions. *Procedia Technology*, 9, 536–546. <https://doi.org/10.1016/j.protcy.2013.12.060>
- Biddle, B. J. (1986). Recent Developments in Role Theory. *Annual Reviews Inc.*
- Cervone, H. F. (2007). The System Development Life Cycle and Digital Library Development. *OCLC Systems & Services: International Digital Library Perspectives*, 23(4), 348–352. <https://doi.org/10.1108/10650750710831484>
- Charles Cheruiyot, K. (2023). Critical Success Factors in Enterprise Resource Planning Systems Implementation in Kenyan Universities. *International Journal of Science and Research (IJSR)*, 12(5), 696–700. <https://doi.org/10.21275/SR23509230704>

Chrismastuti, A. A., & Sitawati, R. (2010). Internal Auditor Involvement in Developing Information System to Support Good Corporate Governance. *European Journal of Economics, Finance and Administrative Sciences*, (20), 15–24.

Damayanti, M., & Chrismastuti, A. A. (2023). Internal Audit Model Post-Erp Implementation (enterprise Resource Planning) at PT XYZ. *KEUNIS*, 11(2), 188. <https://doi.org/10.32497/keunis.v11i2.4358>

Dennis, A., Wixom, B. H., & Roth, R. M. (2022). *Systems analysis and design* (Eighth edition). Wiley.

Eastgate Software. (2025). *Software Development Life Cycle* [Graphic]. <https://eastgate-software.com/jp/7-stages-of-software-development-life-cycle-sdlc-you-need-to-know/>

Eryc, & Santoso, D. (2024). Penentuan Faktor – Faktor Kunci Keberhasilan Implementasi Perangkat Lunak Erp Berbahasa Mandarin: Analisis Studi Kasus Pada Perusahaan Manufaktur Di Batam. *Journal of Information System Management (JOISM)*, 5(2), 176–182. <https://doi.org/10.24076/joism.2024v5i2.1385>

Gandia, P. F. A. T. (2024). Factors Affecting the Success of ERP Implementation Among Selected Organizations: A Proposed Operational Strategies. *International Journal for Multidisciplinary Research (IJFMR)*, 6(4). <https://doi.org/10.2139/ssrn.5054029>

Hakim, L. N., & Suryatimur, K. P. (2022). Efektivitas Peran Audit Internal Dalam Pencegahan Fraud. *Jurnal Ilmiah Akuntansi Kesatuan*, 10(3), 523–532. <https://doi.org/10.37641/jiakes.v10i3.1412>

Hall, J. A. (2011a). *Accounting information systems* (Seventh Edition). South-Western Cengage Learning.

Hall, J. A. (2011b). *Information technology auditing and assurance* (3rd ed). Thomson/South-Western.

Hanifah, A. M., Kuntadi, C., & Pramukty, R. (2023). Literature Review: Pengaruh Sistem Pengendalian Internal, Peran Audit Internal, Komitmen Manajemen Terhadap Good Corporate Governance. *JURNAL ECONOMINA*, 2(6), 1318–1330. <https://doi.org/10.55681/economina.v2i6.605>

Hasanah, F. N., & Untari, R. S. (2020). *Rekayasa Perangkat Lunak*. UMSIDA PRESS.

Héroux, S., & Fortin, A. (2013). The Internal Audit Function in Information Technology Governance: A Holistic Perspective. *Journal of Information Systems*, 27(1), 189–217. <https://doi.org/10.2308/isys-50331>

Hettigei, N. T. (2005). The Auditor's Role in IT Development Projects. *Information Systems Control Journal*, 4.

Ishlahuddin, A., Handayani, P. W., Hammi, K., & Azzahro, F. (2020). Analysing IT Governance Maturity Level using COBIT 2019 Framework: A Case Study of Small Size Higher Education Institute (XYZ-edu). *2020 3rd International Conference on*

Computer and Informatics Engineering (IC2IE), 236–241.
<https://doi.org/10.1109/IC2IE50715.2020.9274599>

IT Governance. (2022). [Graphic]. <https://casatraining.id/training-online-iso-iec-38500-it-governance/>

IT Governance Institute. (2008). *The Val IT Framework 2.0 Extract*.

Jayakody, J. A. V. M. K., & Wijayanayake, W. M. J. I. (2023). Critical success factors for DevOps adoption in information systems development. *International Journal of Information Systems and Project Management*, 11(3), 60–82.
<https://doi.org/10.12821/ijispm110304>

Kahn, R. L., Wolfe, D. M., Quinn, R. P., Snoek, J. D., & Rosenthal, R. A. (1964). *Organizational stress: Studies in role conflict and ambiguity*. John Wiley & Sons.

Kendall, K. E., & Kendall, J. E. (2020). *Systems Analysis and Design* (Tenth Edition). Pearson.

Kendrik Jonatan, Suryo Pramono Liegestu, Frenkie Tan, Carlos Justin Khomali, Erwin Geovanis Gultom, & Awalesska Awalesska. (2024). Peran Kepemimpinan dalam IT Governance terhadap Keberhasilan Praktik dalam Organisasi. *Merkurius : Jurnal Riset Sistem Informasi dan Teknik Informatika*, 2(4), 76–80.
<https://doi.org/10.61132/mercurius.v2i4.143>

Madani, H. H. (2009). The Role of Internal Auditors in ERP-Based Organizations. *Journal of Accounting & Organizational Change*, 5(4), 514–526.
<https://doi.org/10.1108/18325910910994702>

Maher, M., & Akers, M. D. (2003). Internal Auditor Participation In Systems Development Projects. *Review of Business Information Systems (RBIS)*, 7(2), 11–18.
<https://doi.org/10.19030/rbis.v7i2.4530>

Mamakou, X. J., Cohen, S., & Manolopoulos, D. (2024). Post-Implementation Evaluation of Enterprise Resource Planning (ERP) Systems: An Internal Auditors' Perspective. *Journal of Systems and Information Technology*, 26(3), 363–394.
<https://doi.org/10.1108/JSIT-11-2023-0264>

Martias, A. (2018). Analisa Kecukupan Penerapan Pengawasan Internal Dengan Metode System Development Life Cycle PT. XYZ. *Moneter*, 5(2), 139–148.

Morriss, P. W. (1990). The Auditor's Role in Creating Successful Systems. *Computer Audit Update*, 1990(2), 7–12. [https://doi.org/10.1016/S0960-2593\(05\)80033-3](https://doi.org/10.1016/S0960-2593(05)80033-3)

Nawawi, M. (2022). Peran Sistem Pengendalian Manajemen dalam Implementasi Sistem ERP. *Jurnal Ekonomi dan Kebijakan Publik*, 18(1), 83–90.

O.Feriyanto, Riska Saumira Amanda, Citra Rahayu, Lusiana Lusiana, Okeu Kusmayanti, & Shalma Ayu Miranda P. (2024). Optimasi Proses Bisnis Akuntansi Melalui Tahapan System Development Lifecycle Yang Efisien. *Ekonomi Keuangan Syariah dan Akuntansi Pajak*, 1(3), 262–271. <https://doi.org/10.61132/eksap.v1i3.289>

Okab, R., & Al-Oqool, M. A. (2014). The Role of Accountants in E-accounting Information Systems' Lifecycle at the Jordanian Banking Sector. *International Journal of Business and Social Science*, 5(4), 265–279.

Padang, N. N. (2023). Peran Audit Internal Dalam Meningkatkan Tata Kelola Perusahaan. *Jurnal Riset Akuntansi & Keuangan*, 9(1), 130–135. <https://doi.org/10.54367/jrak.v9i1.2461>

Panglewai, D. D., Indrijawati, A., Rahmawati, & Grace T. Pontoh. (2024). Analysis of the Role of Accountants in the Development of Enterprise Resource Planning Systems in the Era of Industrial Revolution 4.0. *International Journal of Asian Business and Management*, 3(1), 49–58. <https://doi.org/10.55927/ijabm.v3i1.8121>

Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (2nd ed.). Penerbit Alfabeta Bandung.

Puspitasari, I., & Jie, F. (2020). Making the information technology-business alignment works: A framework of IT-based competitive strategy. *International Journal of Business Information Systems*, 34(1), 59. <https://doi.org/10.1504/IJBIS.2020.106796>

Rahman, K. G. (2020). Sistem Pengendalian Internal Dan Peran Audit Internal Terhadap Pencegahan Kecurangan. *Bongaya Journal for Research in Accounting*, 3(1), 20–27.

Rittenberg, L. E., & Purdy, C. R. (1978). The Internal Auditor's Role in MIS Developments. *MIS Quarterly*, 2(4), 47–57. <https://doi.org/10.2307/248904>

Saeidi, H., Prasad, G. V. B., & Saremi, H. (2015). The Role of Accountants in Relation to Accounting Information Systems and Difference between Users of AIS and Users of Accounting. *Bulletin of Environment, Pharmacology and Life Sciences*, 4(11), 115–123.

Saharia, A., Koch, B., & Tucker, R. (2008). ERP Systems and Internal Audit. *Issues In Information Systems*, IX(2), 578–586. https://doi.org/10.48009/2_iis_2008_578-586

Salsabila, N. T., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Pengalaman Auditor, Independensi, Dan Dukungan Manajemen Terhadap Efektivitas Audit Internal. *Jurnal Economina*, 2(6), 1438–1450. <https://doi.org/10.55681/economina.v2i6.621>

Sarens, G., & De Beelde, I. (2006). The Relationship between Internal Audit and Senior Management: A Qualitative Analysis of Expectations and Perceptions. *International Journal of Auditing*, 10(3), 219–241. <https://doi.org/10.1111/j.1099-1123.2006.00351.x>

Setiawan, H., & Mustofa, K. (2013). Metode Audit Tata Kelola Teknologi Informasi di Instansi Pemerintah Indonesia. *JURNAL IPTEKKOM : Jurnal Ilmu Pengetahuan & Teknologi Informasi*, 15(1), 1–15. <https://doi.org/10.33164/iptekkom.15.1.2013.1-16>

Setiowati, D. P., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Kompetensi Internal, Objektivitas, Dan Independensi Terhadap Efektivitas Audit Internal. *Jurnal Economina*, 2(7), 1803–1815. <https://doi.org/10.55681/economina.v2i7.675>

- Sihite, S. U. C., & Purba, L. P. V. C. (2022). Auditor Involvement in Systems Development Phases. *Sarcouncil Journal of Entrepreneurship and Business Management*, 01(06). <https://doi.org/10.5281/ZENODO.7579320>
- Singleton, T., & Flesher, D. L. (2003). A 25-year retrospective on the IIA's SAC projects. *Managerial Auditing Journal*, 18(1), 39–53. <https://doi.org/10.1108/02686900310454237>
- Subakti, H., Hurit, R. U., Eni, G. D., Yufrinalis, M., Maria, S. K., & Adwiah. (2023). *Metodologi Penelitian Kualitatif*. CV. MEDIA SAINS INDONESIA.
- Tubre, T. C., & Collins, J. M. (2000). Jackson and Schuler (1985) Revisited: A Meta-Analysis of the Relationships Between Role Ambiguity, Role Conflict, and Job Performance. *Journal of Management*, 26(1), 155–169. <https://doi.org/10.1177/014920630002600104>
- Utomo, A. P., & Mariana, N. (2011). Analisis Tata Kelola Teknologi Informasi (It Governance) pada Bidang Akademik dengan Cobit Frame Work Studi Kasus pada Universitas Stikubank Semarang. *Jurnal Teknologi Informasi DINAMIK*, 16(2), 139–149.
- Wakarmamu, Dr. Drs. T. (2022). *Metode Penelitian Kualitatif*. Eureka Media Aksara.
- Wijaya, S. F., Wiratama, J., & Egeten, A. E. J. (2023). Modeling the Readiness Measurement for Enterprise Resource Planning System Implementation Success. *Jurnal Nasional Teknik Elektro Dan Teknologi Informasi*, 12(3), 159–166. <https://doi.org/10.22146/jnteti.v12i3.7699>
- Zahara, I., & Jogiyanto. (2020). Analisis Peran Internal Auditor Dalam Tahap Perencanaan Dan Implementasi Sistem Erp Studi Kasus Pada Pt Perkebunan Nusantara Xi. *ABIS: Accounting and Business Information Systems Journal*, 6(1). <https://doi.org/10.22146/abis.v6i1.59256>
- Zelmiyanti, R., & Anita, L. (2015). Pengaruh Budaya Organisasi Dan Peran Auditor Internal Terhadap Pencegahan Kecurangan Dengan Pelaksanaan Sistem Pengendalian Internal Sebagai Variabel Intervening. *Jurnal Politeknik Caltex Riau*, 8, 67–76.