

DAFTAR PUSTAKA

- Adhabi, E. A. R., & Anozie, C. B. L. (2017). Literature Review for the Type of Interview in Qualitative Research. *International Journal of Education*, 9(3), 86. <https://doi.org/10.5296/ije.v9i3.11483>
- Afifa, Y. N., & Santoso, I. (2022). Proactive Risk Mitigation Strategies and Building Strategic Resilience in the Food Supply Chain: A Review. *Food Research*, 6(2), 9–17. [https://doi.org/10.26656/fr.2017.6\(2\).257](https://doi.org/10.26656/fr.2017.6(2).257)
- Afzal, F., Yunfei, S., Junaid, D., & Hanif, M. S. (2020). Cost-Risk Contingency Framework For Managing Cost Overrun in Metropolitan Projects: Using Fuzzy-AHP and Simulation. *International Journal of Managing Projects in Business*, 13(5), 1121–1139. <https://doi.org/10.1108/IJMPB-07-2019-0175>
- Ahmadi-Javid, A., Fatemina, S. H., & Gemünden, H. G. (2020). A Method for Risk Response Planning in Project Portfolio Management. *Project Management Journal*, 51(1), 77–95. <https://doi.org/10.1177/8756972819866577>
- Ahmadi, E., Mousavi, S. M., & Khojasteh Eghbali, S. (2024). A Multi-Objective Model for Selecting Response Strategies of Primary and Secondary Project Risks Under Interval-Valued Fuzzy Uncertainty. *Applied Soft Computing*, 160, 111679. <https://doi.org/10.1016/j.asoc.2024.111679>
- Al-Thaqeb, S. A., & Algharabali, B. G. (2019). Economic Policy Uncertainty: A Literature Review. *The Journal of Economic Asymmetries*, 20, e00133. <https://doi.org/10.1016/j.jeca.2019.e00133>
- Al-Thaqeb, S. A., Algharabali, B. G., & Alabdulghafour, K. T. (2022). The Pandemic and Economic Policy Uncertainty. *International Journal of Finance & Economics*, 27(3), 2784–2794. <https://doi.org/10.1002/ijfe.2298>
- Alfartoosi, A., & Jusoh, M. A. (2020). A Conceptual Model of E-accounting: Mediating effect of Internal Control System on the Relationship Between E-accounting and the Performance in the Small and Medium Enterprises. *Test Engineering and Management*, 83(August), 23733–23750. <https://www.researchgate.net/publication/343282124>
- Aliu, M. B. (2025). Contingency Theory in Accounting Research: Its Application and Relevance. *International Journal of Research and Innovation in Social Science*, IX(XIV), 833–843. <https://doi.org/10.47772/IJRISS.2025.914MG0066>
- Aljarallah, M. K. (2020). Accounting Information Systems and Knowledge Management. *International Journal of Managing Public Sector Information and Communication Technologies*, 11(3), 1–9. <https://doi.org/10.5121/ijmpict.2020.11301>
- Angelina Wijaya Tan, Nathalie Elshaday Betrix Ambouw, Shirky Kharisma Fitri Hasnita, & Maria Yovita R.Pandin. (2024). Dari Risiko Menjadi Peluang: Analisis Strategi Ketahanan Keuangan PT Denpoo Mandiri Indonesia Dalam Menghadapi Perekonomian Global. *CEMERLANG: Jurnal Manajemen Dan Ekonomi Bisnis*, 4(3), 84–91. <https://doi.org/10.55606/cemerlang.v4i3.3011>

- Baker, S. R., Bloom, N., & Davis, S. J. (2016). Measuring Economic Policy Uncertainty*. *The Quarterly Journal of Economics*, 131(4), 1593–1636. <https://doi.org/10.1093/qje/qjw024>
- Bednarz, J., Aziewicz, A., & Wysinski, P. (2025). Consumers' Trust in Times of Uncertainty. *Family and Consumer Sciences Research Journal*, 53(4). <https://doi.org/10.1111/fcsr.70014>
- Berry, A. J., Coad, A. F., Harris, E. P., Otley, D. T., & Stringer, C. (2009). Emerging Themes in Management Control : A Review of Recent Literature. *The British Accounting Review*, 41(1), 2–20. <https://doi.org/10.1016/j.bar.2008.09.001>
- Bett, J., & Memba, F. (2017). Effects of Internal Control on the Financial Performance of Processing Firms in Kenya: A Case of Menengai Company. *Unpublished Master of Science in Finance Degree Thesis*, 4(1), 1–51.
- Bier, T., Lange, A., & Glock, C. H. (2020). Methods for Mitigating Disruptions in Complex Supply Chain Structures: A Systematic Literature Review. *International Journal of Production Research*, 58(6), 1835–1856. <https://doi.org/10.1080/00207543.2019.1687954>
- Carolina, Y., Haneda, J., & Haneda, J. (2022). COSO ERM and The Role of Internal Auditors in Fraud Prevention (Survey on Internal Auditors in Indonesia). *Jurnal ASET (Akuntansi Riset)*, 14(2), 325–334. <https://doi.org/10.17509/jaset.v14i2.48834>
- Chaidana, D., Harahap, N., Noviyana, N., Arsyadana. (2025). Analisis Ketidakpastian Dan Risiko Dalam Investasi : Pendekatan Strategis Untuk Mitigasi Kerugian. *Jurnal Ilmiah Nusantara (JINU)*, 2(2), 83–93. <https://doi.org/10.61722/jinu.v2i2.3586>
- Chowdhury, A., & Shil, N. C. (2021). Thinking 'Qualitative' Through a Case Study : Homework for a Researcher. *American Journal of Qualitative Research*, 5(2), 190–210. <https://doi.org/10.29333/ajqr/11280>
- COSO. (1992). Integrated Framework Executive Summary. *Coso*, September. <https://www.coso.org/Documents/990025P-Executive-Summary-final-may20.pdf>
- COSO. (2004). *Committee of Sponsoring Organizations of the Treadway Commission: Enterprise Risk Management Framework*. Ic, 1–13.
- COSO. (2017). COSO Enterprise Risk Management. *COSO Enterprise Risk Management*, June. <https://doi.org/10.1002/9781118269145>
- Coso, T. C. of S. O. of the T. C. (2013). Internal Control - Integrated Framework: Executive Summary. *New York*, May, 1–20. http://www.coso.org/documents/990025P_Executive_Summary_final_may20_e.pdf
- Deng, M., Fang, X., Tian, Z., & Luo, W. (2022). The Impact of Environmental Uncertainty on Corporate Innovation: Evidence from Chinese Listed Companies. *Sustainability*, 14(9), 4902. <https://doi.org/10.3390/su14094902>
- Dwiasnati, S., & Hidayat, R. R. (2022). Penerapan Manajemen Risiko Menggunakan COSO: Enterprise Risk Management Framework Integrated Pada PT ALPHANET. *Jurnal Tata Kelola Dan Kerangka Kerja Teknologi Informasi*, 8(2), 66–72. <https://doi.org/10.34010/jtk3ti.v8i2.7845>
- Edwards, R., & Holland, J. (n.d.). *What is Qualitative Interviewing?*

https://eprints.ncrm.ac.uk/id/eprint/3276/1/complete_proofs.pdf

- Efe, A. (2023). A Comparison of Key Risk Management Frameworks: COSO-ERM, NIST RMF, ISO 31.000, COBIT. *Journal of Auditing and Assurance Services*, 3(2), 185–205. https://www.researchgate.net/publication/372789209_A_Comparison_of_Key_Risk_Management_Frameworks_COSO-ERM_NIST-RMF_ISO_31000_COBIT
- Efrina, L. S., E. Diah, dan T. A. (2019). Evaluasi Kinerja Keuangan dan Pelayanan Universitas Jambi Dalam Penerapan Pola Keuangan Badan Layanan Umum. *Jurnal Akuntansi & Keuangan Unja*, 4(3), 53–67. <https://doi.org/https://doi.org/10.22437/jaku.v4i3.8137>
- Esmaeilzadeh, S., Ranjbar, M. S., & Jandaghi, G. (2025). Toward A New Conceptual Framework of Business Strategies to Deal With Environmental Uncertainties: Insights From A Systematic Literature Review And Bibliography. *Management Review Quarterly*, 75(2), 1229–1258. <https://doi.org/10.1007/s11301-024-00406-3>
- Gabriella, M. (2021). Analisis Manajemen Risiko Pt Garuda Indonesia Tbk Dengan Pendekatan Metode COSO ERM. *Kompaspedia*, 14, 1–19. <https://kompaspedia.kompas.id/baca/profil/lembaga/pt-garuda-indonesia-persero-tbk>
- Garavan, T., & O'Brien, F. (2024). Contingency Theory. In *A Guide to Key Theories for Human Resource Management Research* (pp. 67–72). Edward Elgar Publishing. <https://doi.org/10.4337/9781035308767.ch06>
- Ghaeb, H. O., & Mahjoob, A. M. R. (2023). Risk Response in Construction Project: A Review Study. *Journal of Engineering*, 29(08), 121–137. <https://doi.org/10.31026/j.eng.2023.08.09>
- Gholipour, H. F. (2019). The Effects of Economic Policy and Political Uncertainties on Economic Activities. *Research in International Business and Finance*, 48(January), 210–218. <https://doi.org/10.1016/j.ribaf.2019.01.004>
- Ghosh, A. (2025). Energy 360 Solar-Powered Electric Vehicles-Battery EV & Fuel Cell EV : A Review. *Energy 360*, 4(April), 100039. <https://doi.org/10.1016/j.energ.2025.100039>
- Gill, P., Stewart, K., Treasure, E., & Chadwick, B. (2008). Methods of Data Collection in Qualitative Research: Interviews and Focus Groups. *British Dental Journal*, 204(6), 291–295. <https://doi.org/10.1038/bdj.2008.192>
- Grüner, S. (2024). Uncertainty decomposed: Understanding Levels of Contingency to Enable Effective Decision-Making. *Strategic Management*, 29(3), 5–27. <https://doi.org/10.5937/StraMan2400003G>
- Gupta, P. P., Sami, H., Zhang, J. H., & Zhou, H. (2025). Does the 2013 COSO Internal Control Framework Improve the Information Environment in The U.S. Capital Markets? *Managerial Auditing Journal*, 40(4), 357–383. <https://doi.org/10.1108/MAJ-11-2023-4118>
- Haarhaus, T., & Liening, A. (2020). Building Dynamic Capabilities to Cope With Environmental Uncertainty: The Role of Strategic Foresight. *Technological Forecasting and Social Change*, 155, 120033. <https://doi.org/10.1016/j.techfore.2020.120033>
- Hapsari, A. A. (2018). Pengaruh Tata Kelola Perusahaan Terhadap Manajemen Risiko Pada Perbankan Indonesia. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 1(2), 1. <https://doi.org/10.24912/jmieb.v1i2.936>

- Hastuty HS, W., Agus, Salsabila, M., & Harahap, N. (2023). Penerapan Sistem Informasi Akuntansi. *Jurnal EMT KITA*, 7(2), 317–324. <https://doi.org/10.35870/emt.v7i2.891>
- Horodyskyi, M. P., Hrabchuk, I. L., Bereznyi, O. V., Fedorova, O. S., & Iefremov, I. M. (2025). Information Systems Development In Accounting: A Systematic Network Study. *CEUR Workshop Proceedings*, 3917, 260–271.
- Jaakko Meriläinen. (2022). Political Selection and Economic Policy. *The Economic Journal*, Volume 132(Issue 648, November 2022), Pages 3020–3046. <https://doi.org/https://doi.org/10.1093/ej/ueac035>
- Julio, B., & Yook, Y. (2012). Political Uncertainty and Corporate Investment Cycles. *The Journal of Finance*, 67(1), 45–83. <https://doi.org/10.1111/j.1540-6261.2011.01707.x>
- Kabuye, F., Kato, J., Akugizibwe, I., & Bugambiro, N. (2019). Internal Control Systems, Working Capital Management and Financial Performance of Supermarkets. *Cogent Business and Management*, 6(1), 1–18. <https://doi.org/10.1080/23311975.2019.1573524>
- Karali, E., & Sidhu, J. S. (2021). Routines, Dynamic Capabilities and Predictability: A Contingency Approach to Risk and Uncertainty. *Academy of Management Proceedings*, 2021(1), 15487. <https://doi.org/10.5465/AMBPP.2021.15487abstract>
- Khairuddin, A. (2024). Manajemen Risiko Dan Perannya Dalam Kesuksesan Bisnis, Membangun Ketahanan Organisasi Di Tengah Ketidakpastian Global. *Maryamsejahtera.Com*, 03(04), 459–468. <http://maryamsejahtera.com/index.php/Religion/article/view/1138>
- Lawrence, P. R., & Lorsch, J. W. (1967). Differentiation and Integration in Complex Organizations. *Administrative Science Quarterly*, 12(1), 1. <https://doi.org/10.2307/2391211>
- Leech, T. (2018). Reinventing ERM To Support Better Decision Making. *EDPACS*, 58(5), 1–4. <https://doi.org/10.1080/07366981.2018.1541227>
- Lestari, R. (2013). *Pengaruh Manajemen Risiko Terhadap Kinerja Organisasi (Studi pada Dana Pensiun Pemberi Kerja di Wilayah Jabar-Banten)*. *Jurnal Riset Akuntansi dan Bisnis*, 13(11), 133–151. <https://jurnal.umsu.ac.id/index.php/akuntan/article/view/146>
- Lou, Z., Chen, S., Yin, W., Zhang, C., & Yu, X. (2022). Economic Policy Uncertainty and Firm Innovation: Evidence From A Risk-Taking Perspective. *International Review of Economics & Finance*, 77, 78–96. <https://doi.org/10.1016/j.iref.2021.09.014>
- Mesquita, A. R., Hugo, V., & Abreu, S. De. (2025). Barriers to Electric Vehicle Adoption : A Framework to Accelerate the Transition to Sustainable Mobility. *Sustainability* 2025, 17, 8318. <https://doi.org/10.3390/su17188318>
- Milarahma Putri, D. W., Mila Alvionita, Harly, M. R., & Muhammad Syaifuddin. (2025). Business Environment Analysis in Strategic Management. *Journal of Practice Learning and Educational Development*, 5(1), 164–170. <https://doi.org/10.58737/jpled.v5i1.392>
- Mir, M. Z., & Rahaman, A. S. (2011). In Pursuit of Environmental Excellence: A Stakeholder Analysis of the Environmental Management Strategies and Performance of an Australian Energy Company. *Accounting, Auditing & Accountability Journal*, Vol. 24 No, 848–878. <https://doi.org/10.1108/09513571111161620>

- Mirza, S. S., & Ahsan, T. (2020). Corporates' Strategic Responses to Economic Policy Uncertainty in China. *Business Strategy and the Environment*, 29(2), 375–389. <https://doi.org/10.1002/bse.2370>
- Mohsenzadeh, M., & Ahmadian, S. (2016). The Mediating Role of Competitive Strategies in the Effect of Firm Competencies and Export Performance. *Procedia Economics and Finance*, 36(16), 456–466. [https://doi.org/10.1016/s2212-5671\(16\)30069-7](https://doi.org/10.1016/s2212-5671(16)30069-7)
- Monteiro, A., & Cepêda, C. (2021). Accounting Information Systems: Scientific Production and Trends in Research. *Systems*, 9(3), 67. <https://doi.org/10.3390/systems9030067>
- Mustajab, R. (n.d.). *(Laporan) Kumpulan Data Penjualan Mobil di Indonesia 10 Tahun Terakhir hingga 2024*. <https://assets-dataindonesia-id.webpkgcache.com/doc/-/s/assets.dataindonesia.id/2025/01/24/1737705785448-68-Laporan-Kumpulan-Data-Penjualan-Mobil-di-Indonesia-10-Tahun-Terakhir-hingga-2024.pdf>
- Nassou, Y., & Bennani, Z. (2024). Contingency Theory in Management: Conceptual Phases and Strategic Link with Performance Measurement Systems. *European Journal of Arts, Humanities and Social Sciences*, 1(3), 183–187. [https://doi.org/10.59324/ejahss.2024.1\(3\).16](https://doi.org/10.59324/ejahss.2024.1(3).16)
- Ng, S., Faraji-Rad, A., & Batra, R. (2021). Uncertainty Evokes Consumers' Preference for Brands Incongruent with their Global–Local Citizenship Identity. *Journal of Marketing Research*, 58(2), 400–415. <https://doi.org/10.1177/0022243720972956>
- Nugraha, M. T., & Tjakrawala, F. K. (2023). Analysis of Implementation of Internal Control based on COSO ERM Perspective (Case Study of PT JOY). *International Journal of Scientific and Research Publications*, 13(6), 146–152. <https://doi.org/10.29322/ijsrp.13.06.2023.p13821>
- Obućinski, D., Grdinić, V., Zarev, D., Mitić, N., & Ljubojević, N. (2024). Accounting As an Information System. *Oditor*, 10(3), 69–78. <https://doi.org/10.59864/oditor42403do>
- Otoo, F. N. K., Kaur, M., & Rather, N. A. (2023). Evaluating the Impact of Internal Control Systems on Organizational Effectiveness. *LBS Journal of Management & Research*, 21(1), 135–154. <https://doi.org/10.1108/lbsjmr-11-2022-0078>
- Ottaviani, F. M., De Marco, A., Rafele, C., & Castelblanco, G. (2024). Risk Perception-Based Project Contingency Management Framework. *Systems*, 12(3), 93. <https://doi.org/10.3390/systems12030093>
- Parsaei Motamed, M., & Bamdad, S. (2022). A Multi-Objective Optimization Approach for Selecting Risk Response Actions: Considering Environmental and Secondary Risks. *OPSEARCH*, 59(1), 266–303. <https://doi.org/10.1007/s12597-021-00541-5>
- Powell, R. A., & Single, H. M. (1996). Focus Groups. *International Journal for Quality in Health Care*, 8(5), 499–504. <https://doi.org/10.1093/intqhc/8.5.499>
- Prewett, K., & Terry, A. (2018). COSO's Updated Enterprise Risk Management Framework—A Quest For Depth And Clarity. *Journal of Corporate Accounting & Finance*, 29(3), 16–23. <https://doi.org/10.1002/jcaf.22346>
- Pristiwanto Bani, Wahyoedi, S., & Tecoalu, M. (2024). Penggunaan Metode Analisis Risiko Dalam Proses Optimasi Profit Untuk Mengelola Ketidakpastian Bisnis. *Syntax Idea*, 6(3), 1223–1231. <https://doi.org/10.46799/syntax-idea.v6i3.3106>

- Qiu, J. (2021). Analysis of Human Interactive Accounting Management Information Systems Based on Artificial Intelligence. *Journal of Global Information Management*, 30(7), 1–13. <https://doi.org/10.4018/JGIM.294905>
- Radu, V., & Tabirca, A. I. (2019). *Accounting Information Systems in the Knowledge Society*. 258–269. <https://doi.org/10.18662/lumproc.142>
- Rajendra, R., Jingchao, T., Dil, Z., Kaewupsorn, B. R., & Tetsushi, P. (2025). Global Drive Toward Net-Zero Emissions and Sustainability via Electric Vehicles : an Integrative Critical Review. *Energy, Ecology and Environment* (2025) 10:125–144. <https://doi.org/10.1007/s40974-024-00351-7>
- Sain, Z. H., Eko, G., & Lawal, U. S. (2025). Balancing Rationality and Uncertainty: A Contingency Theory Perspective on Organizational Adaptation. *International Journal of Education, Management, and Technology*, 3(1), 288–307. <https://doi.org/10.58578/ijemt.v3i1.5001>
- Salsabila, H. (2024). Analisis Risiko Keuangan Pada Perusahaan di Era Ketidakpastian Ekonomi Global : Fokus Pada Risiko Likuiditas dan Risiko Kredit. *Jurnal Akademik Ekonomi dan Manajemen*, 1(4), 570–582. <https://doi.org/10.61722/jaem.v1i4.3616>
- Shabina, S., Amit, T. K., & Eram, P. (2024). Focus Group Discussion: An Emerging Qualitative Tool for Educational Research. *International Journal of Research and Review*, 11(9), 302–308. <https://doi.org/10.52403/ijrr.20240932>
- Silveira, J. S., Carvalho, R. F. de, Peleias, I. R., & Fernandes, F. C. (2025). Internal Control and Risk Management. *Revista Catarinense Da Ciência Contábil*, 24, e3513. <https://doi.org/10.16930/2237-7662202535132>
- Song, L. (2023). Strategic Financial Risk Management: Implementing the COSO-ERM Framework at ABC Biotech Company. *Frontiers in Business, Economics and Management*, 12(2), 2023.
- Susilowati, E., & Luhur, U. B. (2024). Analisis Risiko Dan Ketidakpastian Dalam Investasi Properti Komersial (Retail) Dan Properti Industri. 22(April). <https://journal.budiluhur.ac.id/index.php?journal=serasi>
- Suzan, L., & Zatayumni, J. F. (2023). Pengungkapan Manajemen Risiko: Good Corporate Governance, Dan Intellectual Capital Disclosure. *Jurnal E-Bis*, 7(2), 610–621. <https://doi.org/10.37339/e-bis.v7i2.1351>
- Tadesse, A. F., Rosa, R. C., & Parker, R. J. (2021). The Adoption and Consequences of COSO 2013. *Accounting Horizons*, 36(4), 241–260. <https://doi.org/10.2308/horizons-18-123>
- Tadesse, A., Walton, S., & Zhang, Y. (2024). COSO Framework Adoption and Cybersecurity Breaches. *Journal of Information Systems*, 1–29. <https://doi.org/10.2308/ISYS-2024-044>
- Tangprasert, S. (2020). A Study of Information Technology Risk Management of Government and Business Organizations in Thailand using COSO-ERM based on the COBIT 5 Framework. *The Journal of Applied Science*, 19(1), 13–24. <https://doi.org/10.14416/j.appsci.2020.01.002>
- Taouab, O., & Issor, Z. (2019). Firm Performance: Definition and Measurement Models. *European Scientific Journal ESJ*, 15(1). <https://doi.org/10.19044/esj.2019.v15n1p93>

- Um, J., & Han, N. (2021). Understanding the Relationships Between Global Supply Chain Risk and Supply Chain Resilience: The Role Of Mitigating Strategies. *Supply Chain Management: An International Journal*, 26(2), 240–255. <https://doi.org/10.1108/SCM-06-2020-0248>
- Woodward, J. (1965). *Industrial Organisation: Theory and Practice*. Oxford University Press, London. <https://doi.org/10.2307/2229326>
- Xu, Z. (2020). Economic Policy Uncertainty, Cost Of Capital, and Corporate Innovation. *Journal of Banking & Finance*, 111, 105698. <https://doi.org/10.1016/j.jbankfin.2019.105698>
- Yuwono, M. A., & Ellitan, L. (2024). Evaluating the Application of Components Governance and Culture Based on Coso Erm At Pt. Agro. *Journal of Business Management and Accounting*, 14(2), 307–338. <https://doi.org/10.32890/jbma2024.14.2.5>
- Zhang, B., Bai, L., & Kang, S. (2022). Risk Response Strategies Selection over the Life Cycle of Project Portfolio. *Buildings*, 12(12), 2191. <https://doi.org/10.3390/buildings12122191>
- Zhang, L., Li, Y., Sun, N., & Ning, Y. (2025). Understanding Project Cost Contingency Estimation: A Holistic Risk Perspective. *International Journal of Managing Projects in Business*, 18(1), 139–164. <https://doi.org/10.1108/IJMPB-07-2024-0162>
- Zhang, X., Goh, M., Bai, S., Wang, Z., & Wang, Q. (2024). Project Risk Response Decision Making Under Uncertain Project Interdependencies. *IEEE Transactions on Engineering Management*, 71, 7364–7378. <https://doi.org/10.1109/TEM.2023.3271991>
- Zhang, Z. (2023). Internal Control Analysis of Enterprise Risk Management. *Advances in Economics, Management and Political Sciences*, 44(1), 180–185. <https://doi.org/10.54254/2754-1169/44/20232226>
- Zuo, F., Zio, E., & Xu, Y. (2023). Bi-Objective Optimization of the Scheduling of Risk-Related Resources for Risk Response. *Reliability Engineering & System Safety*, 237, 109391. <https://doi.org/10.1016/j.ress.2023.109391>