DAFTAR PUSTAKA

Abdullah, A. A. H., & Almaqtari, F. A. (2024). The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices. *Journal of Open Innovation: Technology, Market, and Complexity*, *10*(1). https://doi.org/10.1016/j.joitmc.2024.100218

Akter, M., Kummer, T. F., & Yigitbasioglu, O. (2024). Looking beyond the hype: The challenges of blockchain adoption in accounting. *International Journal of Accounting Information Systems*, *53*(February), 100681. https://doi.org/10.1016/j.accinf.2024.100681

Al-Ateeq, B., Sawan, N., Al-Hajaya, K., Altarawneh, M., & Al-Makhadmeh, A. (2022). Big Data Analytics in Auditing and the Consequences for Audit Quality: A Study Using the Technology Acceptance Model (TAM). *Corporate Governance and Organizational Behavior Review*, *6*(1), 64–78. https://doi.org/10.22495/cgobrv6i1p5

Alkafaji, B. K. A., Dashtbayaz, M. L., & Salehi, M. (2023). The Impact of Blockchain on the Quality of Accounting Information: An Iraqi Case Study. *Risks*, *11*(3). https://doi.org/10.3390/risks11030058

Al-Qatamin, K. I., & Salleh, Z. (2020). Audit Quality: A Literature Overview and Research Synthesis. *Journal of Business and Management* , *22*(2), 56–66. https://doi.org/10.9790/487X-2202025666

Anis, A. (2023). Blockchain in accounting and auditing: unveiling challenges and unleashing opportunities for digital transformation in Egypt. *Journal of Humanities and Applied Social Sciences*, *5*(4), 359–380. https://doi.org/10.1108/jhass-06-2023-0072

Aprilia, Z. (2023). OJK Beri Sanksi Tegas Bagi Kantor Akuntan Publik Wanaartha. In *www.cnbcindonesia.com*. https://www.cnbcindonesia.com/market/20230307145228-17-419601/ojk-beri-sanksi-tegas-bagi-kantor-akuntan-publik-wanaartha

Arham, M. W. (2025). Transforming Auditing through AI and Blockchain: A Comprehensive Study on Adoption, Implementation, and Impact in Financial Audits. *American Journal of Industrial and Business Management*, *15*(02), 225–241. https://doi.org/10.4236/ajibm.2025.152011

Bandaso, T., Randa, F., & Mongan, F. (2022). Blockchain Technology: Bagaimana Menghadapinya? - Dalam Perspektif Akuntansi. *Accounting Profession Journal*, *4*, 97–115. https://doi.org/10.35593/apaji.v4i2.55

Darmawan, A. (2023). Audit Quality and Its Impact on Financial Reporting Transparency. *Golden Ratio of Auditing Research*, *3*(1), 32–45. https://doi.org/10.52970/grar.v3i1.375

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

Deniswara, K., Jonathan, M., Mulyawan, A. N., & Santoso, I. (2022). Analysis on The Effectiveness of Augmented Artificial Intelligence Implementation in Preventing Fraudulent Financial Statement by Utilizing Beneish M-Score Model. *Proceedings of the 2022 6th International Conference on E-Business and Internet*. https://api.semanticscholar.org/CorpusID:257633014

Destyani, H. (2021). Pengaruh Standar Auditing, Standar Pengendalian Mutu, Dan Kode Etik Terhadap Kualitas Jasa Audit. *Jurnal Paradigma Akuntansi*, *3*, 386. https://doi.org/10.24912/jpa.v3i1.11664

Gaikwad, V., Meher, K., Dass, R., Jonista, A. S., D'Souza, J., & Victor, R. (2023). Fraud Detection Using Machine Learning and Blockchain. *International Journal on Recent and Innovation Trends in Computing and Communication*, *11*(6s), 584–590. https://doi.org/10.17762/ijritcc.v11i6s.6970

Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10th ed.). Badan Penerbit Universitas Diponegoro.

Gidwani, R. V. (2024). *The Impact of Artificial Intelligence and Blockchain on Accounting Profession & Auditing Process – A Study on Chartered Accountant's & Accountant's Perspective. January*, 303–306.

Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. Springer. http://www.

Han, H., Shiwakoti, R. K., Jarvis, R., Mordi, C., & Botchie, D. (2023). Accounting and auditing with blockchain technology and artificial Intelligence: A literature review. *International Journal of Accounting Information Systems*, *48*. https://doi.org/10.1016/j.accinf.2022.100598

Hartoyo, A., Sukoharsono, E. G., & Prihatiningtyas, Y. W. (2021). Analysing the Potential of Blockchain for the Accounting Field in Indonesia. *Jurnal Akuntansi Dan Keuangan*, *23*(2), 51–61. https://doi.org/10.9744/jak.23.2.51-61

Hashem, R., Mubarak, A.-R., & Abu-Musa, A. (2023). The Impact of Blockchain Technology on Audit Process Quality: An Empirical Study on the Banking

Sector. *International Journal of Auditing and Accounting Studies*, *5*, 87–118. https://doi.org/10.47509/IJAAS.2023.v05i01.04

Institut Akuntan Publik Indonesia. (2025). *Direktori Kantor Akuntan Publik (KAP) dan Akuntan Publik (AP) Tahun 2025*. Institut Akuntan Publik Indonesia. https://iapi.or.id/direktori/Direktori-IAPI-2025.pdf

Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. In *Journal of Financial Economics* (Vol. 3). Q North-Holland Publishing Company.

Kalita, N., & Tiwari, R. K. (2023). Audit Quality Review: An Analysis Projecting the Past, Present, and Future. *Scientific Annals of Economics and Business*, *70*(3), 353–377. https://doi.org/10.47743/saeb-2023-0032

Kamau, C. G., & Yavuzaslan, A. (2023). CryptoAudit: Nature, requirements and challenges of Blockchain transactions audit. *African Journal of Commercial Studies*, *3*(2), 101–107. https://doi.org/10.59413/ajocs/v3.i2.3

Leocádio, D., Malheiro, L., & Reis, J. (2024). Artificial Intelligence in Auditing: A Conceptual Framework for Auditing Practices. *Administrative Sciences*, *14*(10). https://doi.org/10.3390/admsci14100238

Lidiana, L. (2024). AI and Auditing: Enhancing Audit Efficiency and Effectiveness with Artificial Intelligence. *Accounting Studies and Tax Journal (COUNT)*, *1*(3), 214–223. https://doi.org/10.62207/g0wpn394

Meiryani, Sujanto, M., Lindawati, A., Zulkarnain, A., & Liawatimena, S. (2021). Auditor's Perception on Technology Transformation: Blockchain and CAATs on Audit Quality in Indonesia. *IJACSA) International Journal of Advanced Computer Science and Applications*, *12*(8). www.ijacsa.thesai.org

Mesbah, S. H., & Ramadan, Dr. M. M. (2022). The Effect of Audit Quality on Financial Reporting Quality. *Alexandria Journal of Accounting Research*, *6*(2), 41–83.

Mohammed, S. K. A. Z. (2024). *The Impact of the Audit Client's Adoption of Blockchain Technology on Audit Quality*. Arab Academy for Science, Technology & Maritime Transport.

Muftah, M. A. R. A. (2022). The Impact of Artificial Intelligence on Auditing Practices and Financial Reporting Accuracy. *Integrated Journal for Research in Arts and Humanities*, *2*(1), 40–46. https://doi.org/10.55544/ijrah.2.1.49

Nabila, L. A., Budiantoro, H., & Lapae, K. (2023). the Role of Audit Quality on the Determinants of Auditor Performance. *Akurasi : Jurnal Studi Akuntansi Dan Keuangan*, *6*(1), 126–138. https://doi.org/10.29303/akurasi.v6i1.353

Nasution, R., Nasim Harahap, M., Mutaufiq, A., & Kumala, D. (2024). Influence of Audit Technology Implementation on Efficiency and Accuracy of Audits in Public Companies: A Case Study of Manufacturing Companies in Indonesia. *International Journal of Artificial Intelegence Research*, *8*(1), 1. https://doi.org/10.29099/ijair.v8i1.1.1196

Noordin, N. A., Hussainey, K., & Hayek, A. F. (2022b). The Use of Artificial Intelligence and Audit Quality: An Analysis from the Perspectives of External Auditors in the UAE. *Journal of Risk and Financial Management*, *15*(8). https://doi.org/10.3390/jrfm15080339

Nugraha, G. C. H. (2024). Perception of Artificial Intelligence Adoption on Audit Quality. *ABIS: Accounting and Business Information Systems*, *12*(1).

Okinaldi, J., & Aziza, N. (2024). Implementasi Teknologi Audit dalam Era Digital. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, *8*(2), 146–159.

Qader, K. S., & Cek, K. (2024). Influence of blockchain and artificial intelligence on audit quality: Evidence from Turkey. *Heliyon*, *10*(9), e30166. https://doi.org/10.1016/j.heliyon.2024.e30166

Romney, M. B., & Steinbart, P. J. (2019). *Accounting Information Systems* (13th ed.). Pearson.

Samuel, P., Reshmy A. K., R. A., Rajesh, S., Kanipriya M., K., Karthika R. A., K. R., Samuel, P., K., R. A., Rajesh, S., M., K., & A., K. R. (2023). AI-Based Big Data Algorithms and Machine Learning Techniques for Managing Data in E-Governance. *Https://Services.Igi-Global.Com/Resolvedoi/Resolve.Aspx?Doi=10.4018/978-1-6684-7697-0.Ch002*, 19–35. https://doi.org/10.4018/978-1-6684-7697-0.ch002

Shazly, M., Abd Elalim, K., & Zakaria, H. (2024). The Impact of Artificial Intelligence on Audit Quality "A Field Study on Audit Firms in Egypt." *International Journal of Current Research*, *16*(05), 28273–28278. https://doi.org/10.24941/ijcr.47187.05.2024

Sugiyono. (2020). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. In Sutopo (Ed.), *Metode Penelitian Kuantitatif, Kualitatif, dan R&D* (2nd ed., pp. 16–17). Alfaberta.

Syahronny, M. R., & Dewayanto, T. (2024a). Penerapan Teknologi Artificial Intelligence Dan Blockchain Dalam Mendeteksi Fraud Pada Proses Audit: Systematic Literature Review. *Diponegoro Journal of Accounting*, *13*(3), 1–14. http://ejournal-s1.undip.ac.id/index.php/accounting

Taqi, M., Rahmawati, R., Bandi, B., Payamta, P., & Rusydiana, A. S. (2021). Audit Quality Research: A Bibliometric Analysis. *Library Philosophy and Practice*, *2021*(June).

Wang, S., Shangguan, Y., & Men, R. (2023). *Institutional Investors, ESG Performance, and Audit Quality*. *Icemme 2022*, 95–101. https://doi.org/10.5220/0012026400003620