

DAFTAR PUSTAKA

- [1] D. Bar-Lev, O. Sabary, and E. Yaakobi, "The zettabyte era is in our DNA," *Nat. Comput. Sci.*, vol. 4, no. 11, pp. 813–817, Nov. 2024, doi: 10.1038/s43588-024-00717-1.
- [2] G. Rely, B. Budiandru, P. A. W. Astuty, L. Judijanto, and M. Turot, "Implementation of Big Data Analysis Technology to Improve Decision Making in the Accounting Field," *Glob. Int. J. Innov. Res.*, vol. 1, no. 3, pp. 282–289, Jul. 2024, doi: 10.59613/global.v1i3.33.
- [3] I. Putra, U. Sulistiyo, E. Diah, S. Rahayu, and S. Hidayat, "THE INFLUENCE OF INTERNAL AUDIT, RISK MANAGEMENT, WHISTLEBLOWING SYSTEM AND BIG DATA ANALYTICS ON THE FINANCIAL CRIME BEHAVIOR PREVENTION," *Cogent Econ. Financ.*, vol. 10, no. 1, Dec. 2022, doi: 10.1080/23322039.2022.2148363.
- [4] M. Hegazy and M. Farghaly, "Internal audit function is a global governance pursuit: What could be done in emerging markets?," *Corp. Ownersh. Control*, vol. 19, no. 3, pp. 201–216, Jun. 2022, doi: 10.22495/cocv19i3art16.
- [5] P. R. O.-B. - and P. A. A. -, "A Critical Examination of the Role of Auditing as a Means of Ensuring Transparency and Accountability in Petroleum Revenue Management Activities in Ghana: Proposed Intervention," *Int. J. Multidiscip. Res.*, vol. 6, no. 1, Jan. 2024, doi: 10.36948/ijfmr.2024.v06i01.9093.
- [6] L. Jiang, "Internal auditors in corporations and ethics," in *Research Handbook on Accounting and Ethics*, Edward Elgar Publishing, 2023, pp. 101–115. doi: 10.4337/9781800881020.00016.
- [7] O. Alhwatmeh, M. Aladwan, and A. Alkurdi, "Internal audit practices consistency with international internal auditing standards for entities with government contributions," *Ital. J. Pure Appl. Math.*, 2022.
- [8] B. Alghafiqi and E. Munajat, "IMPACT OF ARTIFICIAL INTELLIGENCE TECHNOLOGY ON ACCOUNTING PROFESSION,"

- Berk. Akunt. dan Keuang. Indones.*, vol. 7, no. 2, pp. 140–159, Sep. 2022, doi: 10.20473/baki.v7i2.27934.
- [9] M. Christensen *et al.*, “Automation isn’t automatic,” *Chem. Sci.*, vol. 12, no. 47, pp. 15473–15490, 2021, doi: 10.1039/D1SC04588A.
- [10] C. (Abigail) Zhang, C. Thomas, and M. A. Vasarhelyi, “Attended Process Automation in Audit: A Framework and A Demonstration,” *J. Inf. Syst.*, vol. 36, no. 2, pp. 101–124, Jun. 2022, doi: 10.2308/ISYS-2020-073.
- [11] P. C. Mandal and I. Mukherjee, “High capacity data hiding based on multi-directional pixel value differencing and decreased difference expansion,” *Multimed. Tools Appl.*, vol. 81, no. 4, pp. 5325–5347, Feb. 2022, doi: 10.1007/s11042-021-11605-5.
- [12] O. C. Polo, N. N. Charris, E. B. Perez, O. O. Tovar, and I. F. C. Cantillo, “Forensic Audit: A Case of Automotive Company, Legal and Accounting Aspect,” *J. Law Sustain. Dev.*, vol. 11, no. 12, p. e2715, Dec. 2023, doi: 10.55908/sdgs.v11i12.2715.
- [13] N. Sayedahmed, S. Anwar, and V. K. Shukla, “Big Data Analytics and Internal Auditing: A Review,” in *2022 3rd International Conference on Computation, Automation and Knowledge Management (ICCAKM)*, IEEE, Nov. 2022, pp. 1–5. doi: 10.1109/ICCAKM54721.2022.9990045.
- [14] R. Rakipi, F. De Santis, and G. D’Onza, “Correlates of the internal audit function’s use of data analytics in the big data era: Global evidence,” *J. Int. Accounting, Audit. Tax.*, vol. 42, p. 100357, Mar. 2021, doi: 10.1016/j.intaccaudtax.2020.100357.
- [15] Oluwatosin Ilori, Nelly Tochi Nwosu, and Henry Nwapali Ndidi Naiho, “Advanced data analytics in internal audits: A conceptual framework for comprehensive risk assessment and fraud detection,” *Financ. Account. Res. J.*, vol. 6, no. 6, pp. 931–952, Jun. 2024, doi: 10.51594/farj.v6i6.1213.