

## DAFTAR PUSTAKA

- AICPA. (1988). *Analytical procedures. SAS No. 56*. New York: American Institute of Certified Public Accountants
- Akrimi, N. (2021). *The impact of coronavirus pandemic on audit quality: the perceptions of saudi auditors*. *Academy of Accounting and Financial Studies Journal*, 25(1), 1-7.
- Alali, F. A., & Romero, S. (2013). *Benford's Law: Analyzing a decade of financial data*. *Journal of Emerging Technologies in Accounting*, 10(1), 1-39. Doi: 10.2308/Jeta-50749
- Albitar, K., Gerged, A. M., Kikhia, H., & Hussainey, K. (2020). *Auditing in times of social distancing: the effect of COVID-19 on auditing quality*. *International Journal of Accounting & Information Management*. DOI: 10.1108/IJAIM-08-2020-0128
- American Accounting Association. Committee on Basic Auditing Concepts. (1973). *A statement of basic auditing concepts (No. 6)*. American Accounting Association.
- Anderson, J. C., Jennings, M. M., Kaplan, S. E., & Reckers, P. M. (1995). *The effect of using diagnostic decision aids for analytical procedures on judges' liability judgments*. *Journal of Accounting and Public Policy*, 14(1), 33-62.
- Anessi-Pessina, E., Nasi, G., & Steccolini, I. (2008). *Accounting reforms: determinants of local governments' choices*. *Financial Accountability & Management*, 24(3), 321-342.
- APB. (1995). *Analytical procedure. SAS No. 410*. London: Auditing Practices Board.
- APC. (1995). *Analytical Procedures, Statement on Auditing Standards No. 410*. New York: Auditing Practices Committee.
- Appelbaum, D. A., Kogan, A., & Vasarhelyi, M. A. (2018). *Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics*. *Journal of Accounting Literature*, 40, 83-101. DOI:10.1016/j.acclit.2018.01.001
- Apollo, A. (2021). *Konstruksi filsafat akuntansi, dan auditing studi etnografi, dan hermeneutika pada candi prambanan jogjakarta*. *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, 2(1), 288-300.
- Ardiansah, A., & Sudarto, S. (2017, June). *The use of benford's law in state finance audit planning (a case study on audit of financial report of central government year 2015)*. In *International Accounting Conference-2017*.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2013). *Auditing and Assurance Services: An Integrated Approach 5th Edition*. New Jersey : Pearson.

- Arkan, M. M. (2010). *Analisis Penggunaan Benford's Law Dalam Perencanaan Audit pada Direktorat Jenderal Bea dan Cukai*. Simposium Nasional Akuntansi XIII. Purwokerto.
- Asare, S. K., & Wright, A. (2001). *Design considerations for research on analytical procedures*. *International Journal of Auditing*, 5(3), 205-214.
- Badal-Valero, E., Alvarez-Jareño, J. A., & Pavia, J. M. (2018). *Combining Benford's Law and machine learning to detect money laundering. An actual Spanish court case*. *Forensic science international*, 282, 24-34. DOI: <https://doi.org/10.1016/j.forsciint.2017.11.008>
- Banjo, S. et al. (2020). *Coronavirus forces world's largest work-from-home experiment*. <https://www.bloomberg.com/news/articles/2020-02-02/coronavirus-forces-world-s-largest-work-from-home-experiment>
- Benford, F. (1938). *The law of anomalous numbers*. *Proceedings of the American philosophical society*, pp.551-572.
- Blocher, E. (2002). *Updating analytical procedures*. *The CPA Journal*.
- BPK (2020). *Laporan Kinerja Tahun 2020*. Jakarta: BPK. <https://www.bpk.go.id/page/laporan-kinerja--lakin->
- \_\_\_\_\_ (2020). *Petunjuk Teknis Pemeriksaan LKPP/LKKL/LKBUN*. Jakarta: BPK.
- \_\_\_\_\_ (2020). *Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Pusat Tahun 2019*. Jakarta: BPK.
- Bwarleling, T. H. (2020). *Aplikasi hukum benford dalam menganalisa kasus garuda indonesia*. *Jurnal Akuntansi Bisnis*, 13(2).
- Carslaw, C. A. (1988). *Anomalies in income numbers: Evidence of goal oriented behavior*. *Accounting Review*, 321-327.
- Castka, P., Searcy, C., & Fischer, S. (2020). *Technology-enhanced auditing in voluntary sustainability standards: The Impact of COVID-19*. *Sustainability*, 12(11), 4740. DOI:10.3390/su12114740
- Chandrarin, G. (2017). *Metode Riset Akuntansi Pendekatan Kuantitatif*. Jakarta: Salemba Empat
- Cho, S., & Lew, A. Y. (2000). *Analytical review applications among large audit firms in Hong Kong*. *Managerial auditing journal*.
- CICA. (1996). *Analysis. CICA Handbook Section 5301*. Toronto: Canadian Institute of Chartered Accountants.
- Da Silva, C. G., & Carreira, P. M. (2013). *Selecting audit samples using Benford's Law*. *Auditing: A Journal of Practice & Theory*, 32(2), 53-65. DOI: 10.2308/ajpt-50340

- DiMaggio, P. J., & Powell, W. W. (1983). *The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields*. *American Sociological Review*, 48(2), 147. doi:10.2307/2095101
- Drake, P. D., & Nigrini, M. J. (2000). *Computer assisted analytical procedures using Benford's Law*. *Journal of Accounting Education*, 18(2), 127-146.
- Druică, E., Oancea, B., & Vălsan, C. (2018). *Benford's law and the limits of digit analysis*. *International Journal of Accounting Information Systems*, 31, 75-82. DOI:10.1016/j.accinf.2018.09.004
- Durtschi, C., Hillison, W., & Pacini, C. (2004). *The effective use of Benford's law to assist in detecting fraud in accounting data*. *Journal of forensic accounting*, 5(1), 17-34.
- Hartono, J., et al. (2018). *Metoda Pengumpulan dan Teknik Analisis Data*. Yogyakarta: Andi Offset.
- Hood, C. (1991). *A public management for all seasons?*. *Public administration*, 69(1), 3-19.
- Hylas, R. E., & Ashton, R. H. (1982). *Audit detection of financial statement errors*. *Accounting Review*, 751-765.
- Jensen, M. C., & Meckling, W. H. (1976). *Theory of the firm: Managerial behavior, agency costs and ownership structure*. *Journal of Financial Economics*, 3(4), 305-360. doi:10.1016/0304-405x(76)90026-x
- Johnson, E. N., & Johnson, L. E. (1995). Differences in municipal vs commercial audit planning analytical procedures. *The CPA Journal*, 50.
- Johnson, G. G., & Weggenmann, J. (2013). *Exploratory research applying Benford's law to selected balances in the financial statements of state governments*. *Academy of Accounting and Financial Studies Journal*, 17(3), 31.
- Lin, K. Z., & Fraser, I. A. (2003). *The use of analytical procedures by external auditors in Canada*. *Journal of International Accounting, Auditing and Taxation*, 12(2), 153-168. DOI:10.1016/j.intaccaudtax.2003.08.002
- Kalia, N. (2020). *How the pandemic is accelerating the future of audit*. <https://home.kpmg/ca/en/home/insights/2020/10/how-the-pandemic-is-accelerating-the-future-of-audit.html>
- Kompas (2021). *Ketua BPK sebut risiko korupsi lebih mudah terjadi di tengah pandemi*. <https://money.kompas.com/read/2021/01/11/200826826/ketua-bpk-sebut-risiko-korupsi-lebih-mudah-terjadi-di-tengah-pandemi>
- Mahathevan, P. (1997). *Auditors' use and perception of analytical procedures: evidence from Singapore*. *International Journal of Auditing*, 1(3), 225-239.

- Mizruchi, M. S., & Fein, L. C. (1999). *The social construction of organizational knowledge: A study of the uses of coercive, mimetic, and normative isomorphism*. *Administrative science quarterly*, 44(4), 653-683.
- Moolman, A. M. (2017). *The usefulness of analytical procedures, other than ratio and trend analysis, for auditor decisions*. *International Business & Economics Research Journal (IBER)*, 16(3), 171-184. DOI: <https://doi.org/10.19030/iber.v16i3.9976>
- Newcomb, S. (1881). *Note on the frequency of use of the different digits in natural numbers*. *American Journal of mathematics*, 4(1), pp.39-40.
- Nigrini, M. J. (1996). *A taxpayer compliance application of Benford's law*. *The Journal of the American Taxation Association*, 18(1), 72.
- Nigrini, M. J., & Mittermaier, L. J. (1997). *The use of Benford's law as an aid in analytical procedures*. *Auditing*, 16(2), 52.
- Nigrini, M. J., & Miller, S. J. (2009). *Data diagnostics using second-order tests of Benford's Law*. *Auditing: A Journal of Practice & Theory*, 28(2), 305-324. Doi: 10.2308/Aud.2009.28.2.305
- Mappanyukki, R. et al. (2017). *The Role of The Non Assurans Service In Moderating The Effect Professional Ethics, Materiality and Risk To Audit Quality Reduction*. *International Journal of Civil Engineering and Technology*, 8(9), 2017, pp. 1065–1073.
- Mardiasmo (2018). *Akuntansi Sektor Publik*. Yogyakarta: Andi Offset.
- Niskanen, William A. (1971). *Bureaucracy and Representative Government*. Chicago: Aldine Atherton.
- Pfeffer, J., & Salancik, G. (2003). *The external control of organizations: A resource dependence perspective*. Stanford University Press.
- Prasetyo, K. A., & Djufri, M. (2020). *Penggunaan benford's law untuk menentukan prioritas audit pajak pertambahan nilai*. *Scientax*, 1(2), 167-183.
- Qu, H., Steinberg, R., & Burger, R. (2020). *Abiding by the law? Using Benford's law to examine the accuracy of nonprofit financial reports*. *Nonprofit and Voluntary Sector Quarterly*, 49(3), 548-570. DOI: <https://doi.org/10.1177/0899764019881510>
- Ross, S. A. (1973). *The economic theory of agency: The principal's problem*. *The American economic review*, 63(2), 134-139.
- Samaha, K., & Hegazy, M. (2010). *An empirical investigation of the use of ISA 520 "analytical procedures" among Big 4 versus non-Big 4 audit firms in Egypt*. *Managerial Auditing Journal*. Vol. 25 No. 9, pp. 882-911. DOI: 10.1108/02686901011080053
- Serag, A. A. E., & Daoud, M. M. (2021). *Using modern audit methods to overcome the challenges facing the audit profession in the Covid-19 pandemic*. *Egyptian Journals*, Article 13, Volume 41, Issue 2, 2021, Page 1-10

- Setiawan, D. A. (2020). *Efek Covid-19, BPK: Ada yang berubah dalam pemeriksaan APBN 2020*. <https://news.ddtc.co.id/efek-covid-19-bpk-ada-yang-berubah-dalam-pemeriksaan-apbn-2020-20839>
- Setyawan, E. C. (2020). *The use of benford's law in performance audit to detect fraud in the state expenditure transactions assisted by idea software (A Case Study At The Transportation Ministry Work Units)*. *Asia Pacific Fraud Journal*, 5(1), 147-159.
- Shofy, M. A. (2016). *Penggunaan Benford's Law Untuk Pendeteksian Fraud Di Hotel ABC*. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 4(2).
- Solomon, J. & Solomon, A. (2004). *Corporate Governance and Accountability*. Chichester :Wiley.
- Tam Cho, W. K., & Gaines, B. J. (2007). *Breaking the (Benford) law: Statistical fraud detection in campaign finance*. *The american statistician*, 61(3), 218-223. DOI:10.1198/000313007x223496
- Theoharry, G., & Papanikolaou, N. I. (2021). *Applying Benford's Law to Detect Accounting Data Manipulation in the Banking Industry*. *Journal of Financial Services Research*, 59(1-2), 115-142. DOI: <https://doi.org/10.1007/s10693-020-00334-9>
- Thomas, J. K. (1989). *Unusual patterns in reported earnings*. *Accounting Review*, Vol .64, No. 4, pp. 773-787.
- Utami, W., Nugroho, L., Mappanyuki, R., & Yelvionita, V. (2020). *Early warning fraud determinants in banking industries*. *Asian Economic and Financial Review*, 10(6), 604.
- Zimmerman, J. L. (1977). *The Municipal Accounting Maze: An Analysis of Political Incentives*. *Journal of Accounting Research*, 15, 107. doi:10.2307/2490636



MERCU BUANA