

Analysis of the Effect of Information Technology Governance on Audit Risk with Audit Quality as A Moderating

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Abstract

The Industrial Revolution 4.0 has transformed corporate operations by increasing reliance on Information Technology, which brings new challenges related to data security and reliability. IT governance is crucial to ensure effective management and reduce audit risk. Audit quality plays a moderating role in the relationship between IT governance and audit risk. This study aims to analyze the effect of IT Governance projected by IT Performance, IT Committee and Supervision on Audit Risk calculated by Return on Asset, Quick Ratio and Leverage Ratio with Audit Quality as a moderating variable. This study was conducted on industrial sector companies listed on the Indonesia Stock Exchange during the 2019-2023 period. Descriptive quantitative method was used with secondary data collection from annual reports and financial statements. The results showed that IT Performance and IT Committee have a significant negative effect on Audit Risk as measured by Return on Asset, Quick Ratio, and Leverage Ratio. On the other hand, Supervision has a significant positive effect on all Audit Risk measurement models. Audit Quality is shown to moderate the relationship between IT Governance and Audit Risk, where the interaction of Audit Quality with IT Performance and IT Committee shows a significant positive effect, while the interaction with Supervision shows a significant negative effect. These findings emphasize the importance of effective management of IT and strengthening audit quality to minimize audit risk and improve corporate financial performance.

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INTRODUCTION

The Fourth Industrial Revolution has significantly transformed the operational paradigm of companies, particularly in the industrial sector, where reliance on Information Technology (IT) has increased significantly. This transformation not only facilitates data processing but also creates new challenges related to information security and reliability, which in turn increases the audit risks faced by companies. In this context, the implementation of effective IT governance is crucial to ensure that IT is managed optimally, thereby supporting the company's strategic objectives and minimizing risks associated with data inaccuracy (Sardi et al., 2024).

IT governance encompasses organizational structure, performance, and oversight designed to ensure that IT use aligns with broader business objectives. Previous research has shown that good IT governance can reduce audit risk by improving the accuracy and transparency of information presented to stakeholders (Kong et al., 2020). Although many companies have attempted to implement IT governance principles, there are still a number of shortcomings in their implementation that can increase audit risk, such as a lack of awareness of the importance of effective IT management in supporting financial performance (Nisa et al., 2023).

On the other hand, audit quality plays a very important role in the context of risk management. High-quality audits not only strengthen the relationship between IT governance and audit risk but also provide stakeholders with confidence in the integrity of the financial statements produced by the company (Utama & Anridho, 2024a). Therefore, this study aims to analyze the influence of IT governance on audit risk, considering audit quality as a moderating variable that can affect the strength of the relationship between the two variables.

This study has two main objectives: first, to conduct an in-depth analysis of the influence of IT governance on audit risk in companies operating in the industrial sector and listed on the Indonesia Stock Exchange during the period 2019-2023. By analyzing relevant data and information, this study is expected to provide strong empirical evidence regarding the relationship between the two variables, as well as provide a more comprehensive insight into how IT governance can influence the audit risk faced by companies.

Second, this study aims to empirically investigate the role of Audit Quality as a moderating variable in the relationship between IT Governance and Audit Risk. By understanding this interaction, it is hoped that companies can improve the effectiveness of IT governance and audit quality, thereby reducing the audit risks faced by companies in an increasingly complex operational context. The findings of this study are expected to not only contribute significantly to the existing literature, but also provide practical recommendations for companies to improve their financial performance and strengthen stakeholder confidence in the financial statements produced.

The agency theory introduced by Jensen and Meckling (1976) explains the relationship between principals (owners) and agents (management) in the context of economic decision-making. In this relationship, there is a potential conflict of interest between the principal and the agent, as the agent may not always act in the principal's best interests. This theory emphasizes the importance of oversight and incentives to ensure that agents act in the principal's best interests. In the context of IT audit and governance, agency theory suggests that effective oversight is necessary to reduce the risks associated with IT management and ensure that decisions made by management are in line with the company's objectives (Jauhari & Mulyani, 2024). By implementing good IT governance practices, companies can reduce the uncertainty faced by stakeholders and increase accountability.

Signaling theory is a concept that explains how asymmetric information between parties involved in a transaction can influence their decisions and behavior. This theory was developed by

Spence (1973) and focuses on how companies communicate positive information to potential investors or other stakeholders. In the context of auditing, the quality of information presented in financial statements can serve as a signal to stakeholders regarding the financial health of the company. When companies disclose transparent and accurate information, this can increase stakeholder confidence, which in turn can have a positive impact on the company's value in the market (Isnin & Sari, 2023). For example, good audit quality can be seen as a signal that the company adheres to high standards, thereby reducing uncertainty and risk for investors.

Information Technology Governance (IT Governance) is a framework that aims to ensure that IT management is carried out efficiently and effectively, and is aligned with the organization's strategic objectives. According to the IT Governance Institute (2021), information technology governance includes important structures, processes, and relationships, including IT Performance, IT Committee, and Oversight. IT Performance reflects the effectiveness of technology in supporting business operations and strategies, while the IT Committee serves as a supervisor and director of IT policy, ensuring alignment with the company's vision. Strict oversight is also important to minimize the risk of errors and misuse in the use of IT. Research conducted by (Kong et al., 2020) emphasizes that good IT governance not only serves to improve transparency and accountability but also contributes to overall company performance, thereby creating a more conducive environment for growth and innovation.

Audit risk is defined as the possibility that auditors will not be able to detect material errors in financial statements that could negatively impact the decisions made by stakeholders. According to (Suwarno, 2019) audit risk is divided into three main components: inherent risk, control risk, and detection risk. Inherent risk can be measured through financial performance, which includes Return on Assets (ROA), Quick Ratio, and Leverage Ratio. ROA reflects the company's efficiency in using assets to generate profits, while the Quick Ratio measures the company's ability to meet short-term obligations without considering inventory. The Leverage Ratio indicates the level of a company's debt compared to equity, which can affect financial stability. Research by (Kumalasari, D., Mahsuni, A. W., dan Mawardi, 2024) shows that poor IT management can significantly increase audit risk, as the lack of effective controls and procedures can lead to data inaccuracies that ultimately affect the quality of the financial statements produced.

Audit quality refers to the extent to which auditors can provide assurance that financial statements are free from misstatement. According to (Gozali et al., 2020) audit quality is influenced by auditor competence and compliance with established auditing standards. Research conducted by (Alsalem & Husin, 2024) shows that high audit quality can serve to reduce audit risk, as competent and skilled auditors are better able to identify errors and provide relevant recommendations for companies to improve the accuracy of financial statements. The quality of audit results can be observed through the auditor's opinion, which is usually stated as unqualified and qualified. An unqualified opinion indicates that the financial statements are presented accurately and in accordance with applicable accounting principles, while an adverse opinion indicates significant problems in the presentation of the financial statements. Thus, high audit quality not only reduces audit risk but also increases stakeholder confidence in the company's financial statements.

Hypothesis Development

The Influence of Information Technology Governance on Audit Risk

Information technology governance encompasses IT performance, IT committees, and oversight designed to ensure effective IT management that is aligned with organizational goals. The better the IT governance, the more systematic and effective the IT processes can be (Aninda Puji Adila, 2023). Effective IT governance is important in reducing audit risk, which can be measured

through Return on Assets (ROA), Quick Ratio, and Leverage Ratio. ROA indicates a company's efficiency in utilizing assets, while Quick Ratio measures liquidity to meet short-term obligations. A balanced Leverage Ratio indicates low debt dependence, reducing financial instability. With strict control in IT management, companies can improve data reliability and minimize audit risks (Rahmatika & Yunita, 2021). Research by (Alsaleem & Husin, 2024) shows that effective IT governance has a significant effect in reducing audit risk. Therefore, the research hypothesis is:

H1: IT governance has a positive effect on audit risk

Audit Quality Moderates IT Governance on Audit Risk

Audit quality consists of audit procedures conducted by auditors in accordance with standards that enable the detection of financial statement violations (Supriyanto et al., 2023). Good audit quality functions as a moderating variable in the relationship between IT governance and audit risk. This indicates that IT management practices are related to the risks faced during audits. Research by (Asari et al., 2023) concluded that focusing on improving audit quality and IT governance is more effective in managing risk. High audit quality supports agency theory, where company owners rely on auditors to provide transparent reports. Thus, the research hypothesis is:

H2: Audit quality moderates the relationship between information technology governance (IT Governance) and audit risk

METHOD

In descriptive quantitative research, the author analyzes data with the aim of obtaining empirical evidence of the hypothesized influence of IT Governance on Audit Risk with Audit Quality as a moderating variable, commonly referred to as hypothesis testing. This study focuses on companies in the industrial sector listed on the Indonesia Stock Exchange (IDX) during the period 2019–2023. The sample was selected using purposive sampling to obtain the required data. Data analysis used linear multiple regression analysis to determine the significance of the research hypothesis. Details of the sample selection can be seen in the following table:

Table 1. Sampling using purposive sampling

Deskripsi	Number
Industrial sector companies listed on the Indonesia Stock Exchange for the period 2019-2023	69
Industrial sector companies that went public after the 2019 period	(29)
Research sample used	40
Years of observation	5
Total research sample	200

Source: Processed data, 2025

In this study, researchers used information technology governance (IT Governance) as an independent variable. IT governance indicators taken from previous research by (Kong et al., 2020) include IT Performance (ITP), which measures the efficiency and effectiveness of information technology use in supporting business operations and strategies. IT Committee (ITC), which assesses the role of the committee responsible for overseeing and making decisions related to IT policy. And Oversight (OS), which measures the extent to which controls and procedures are implemented in IT management to minimize risk and ensure compliance with applicable standards.

The variable used by researchers as the dependent variable in this study is audit risk, which describes the possibility that auditors will not find material errors in financial statements that could potentially influence the decisions made by the preparers of financial statements. The risk faced by an organization before internal controls are in place is called inherent risk. In a previous study by (Suwarno, 2019) inherent risk can be measured through several financial performance indicators,

Rizal Khurriyatul Fikri, Agus Triyani, Suhita Whini Setyahuni : Analysis Of The Effect Of Information Technology Governance On Audit Risk With Audit Quality As A Moderating
namely Return on Assets (ROA), which reflects the efficiency of asset utilization; Quick Ratio (QR), which measures a company's ability to meet short-term obligations; and Leverage Ratio (LR), which shows the proportion of debt to equity in a company. Thus, understanding and measuring inherent risk through these indicators is important in audit risk analysis.

Moderating variables influence the strength or direction of the relationship between independent and dependent variables and can strengthen, weaken, or alter existing relationships. In this study, the variable that acts as a moderator for the researcher is audit quality. Modified audit opinions and absolute discretionary accruals are two key indicators that can be used to assess audit quality. Low discretionary accruals indicate that the company is not involved in questionable profit management techniques, while audit opinions given in the form of Unqualified Opinions represent reliable and high-quality financial statements (Supriyanto et al., 2023).

Table 2. Measurement of Research Variables

Variable Type	Indicator	Measurement	Data Source
Independent	ITP	0 = None	Annual Report
		1 = Present, but unclear	
		2 = Present and clear	
	ITC	0 = None	Annual Report
		1 = Present, but unclear	
		2 = Present and clear	
OS	0 = None	Annual Report	
	1 = Present, but unclear		
	2 = Present and clear		
Dependent	ROA	Net Profit / Total Assets x 100%	Financial Statements
	QR	(Current Assets - Inventory) / Current Liabilities	Financial Statements
	LR	Total Debt / Total Assets	Financial Statements
Moderating	AQ	1 = Company receives an unqualified audit opinion 0 = Company receives a qualified audit opinion	Financial Statements

Source: Processed data, 2025

To test the hypothesis, the author has developed several regression models to analyze the relationship between variables.

$$Y_{ROA} = \alpha + \beta_1 \cdot ITP + \beta_2 \cdot ITC + \beta_3 \cdot OS + \beta_4 \cdot KA + \beta_5 \cdot (ITP \times AQ) + \beta_6 \cdot (ITC \times AQ) + \beta_7 \cdot (OS \times AQ) + \epsilon \quad (1)$$

This model tests the relationship between return on assets and projected IT governance with IT performance, IT committee and oversight, and interaction with audit quality.

$$Y_{QR} = \alpha + \beta_1 \cdot ITP + \beta_2 \cdot ITC + \beta_3 \cdot OS + \beta_4 \cdot KA + \beta_5 \cdot (ITP \times AQ) + \beta_6 \cdot (ITC \times AQ) + \beta_7 \cdot (OS \times AQ) + \epsilon \quad (2)$$

This model tests the relationship between the quick ratio and projected IT governance with IT performance, IT committee and oversight, and interaction with audit quality.

$$Y_{LR} = \alpha + \beta_1 \cdot ITP + \beta_2 \cdot ITC + \beta_3 \cdot OS + \beta_4 \cdot KA + \beta_5 \cdot (ITP \times AQ) + \beta_6 \cdot (ITC \times AQ) + \beta_7 \cdot (OS \times AQ) + \epsilon \quad (3)$$

This model tests the relationship between leverage ratio and projected IT governance with IT performance, IT committee and oversight, and interaction with audit quality.

RESULTS AND DISCUSSION

Descriptive Statistics

Tabel 3. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Median	Modus	Std. Deviation
ROA	200	-0.41066	0.3636	0.0387	0.0362	-	0.08891
QR	200	-0.20732	29.2518	1.6110	1.0461	-	2.38550
LR	200	0.00067	1.8537	0.4650	0.4126	-	0.27639
ITP	200	0.00	2.00	0.9950	1.0000	0.00	0.85946
ITC	200	0.00	2.00	1.1850	2.0000	2.00	0.91924
OS	200	0.00	2.00	0.9550	1.0000	1.00	0.80387
AQ	200	1.00	1.00	1.0000	1.0000	1.00	0.00000

Source: Processed data, 2025

From the data analysis, the dependent variable of Audit Risk, which is proxied by Return on Assets (ROA), shows a minimum value of -0.41066 at PT. Keramika Indonesia Assosiasi Tbk (KIAS) and a maximum of 0.3636 at PT. Mark Dynamics Indonesia Tbk (MARK), with an average of 0.0387 and a standard deviation of 0.08891, indicating significant performance variation. For the Quick Ratio, the minimum value of -0.20732 was recorded at PT. Jembo Cable Company Tbk. (JECC), while the maximum value of 29.2518 was recorded at PT. Perdana Bangun Pusaka Tbk (KONI), with an average of 1.6110 and a standard deviation of 2.38550, indicating varying liquidity. The Leverage Ratio has a minimum value of 0.00067 at PT. Multifiling Mitra Indonesia Tbk (MFMI) and a maximum of 1.8537 at PT. Intraco Penta Tbk (INTA), with an average of 0.4650 and a standard deviation of 0.27639, indicating a moderate capital structure.

The independent variable of Information Technology Governance, proxied by IT Performance, shows a minimum value of 0.00 and a maximum of 2.00, with an average of 0.9950 and a standard deviation of 0.85946, reflecting a lack of transparency in some companies. For the IT Committee, the minimum value is also 0.00 and the maximum is 2.00, with an average of 1.1850 and a standard deviation of 0.91924, indicating that many companies have effective committees. IT Oversight has an average of 0.9550, with a standard deviation of 0.80387, indicating a consistent oversight structure.

The moderating variable of Audit Quality shows that all companies in the sample received unqualified audit opinions, with a minimum and maximum value of 1.00 and a standard deviation of 0.00000. This reflects the consistency and reliability of the audit results provided to these companies. The results of this study highlight the importance of IT governance in managing audit risks and enhancing transparency in financial reporting.

Hypothesis Testing

Coefficient of Determination Test

Table 4. Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
ROA	.752 ^a	.566	.549	.02624
QR	.456 ^a	.208	.179	.97436
LR	.906 ^a	.820	.813	.08834

Source: Processed data, 2025

Table 4 above explains the adjusted R2 coefficient of determination values obtained for each model. Model 1 is 0.549, which means that 54.9% of Return on Assets can be explained by all independent variables. Meanwhile, 45.1% can be explained by other variables not studied in this research. For model 2, it is 0.179, which means that 17.9% of Quick Ratio can be explained by all

Rizal Khurriyatul Fikri, Agus Triyani, Suhita Whini Setyahuni : Analysis Of The Effect Of Information Technology Governance On Audit Risk With Audit Quality As A Moderating independent variables. Meanwhile, 82.1% can be explained by other variables not examined in this study. For Model 3, the value is 0.813, meaning that 81.3% of the Leverage Ratio can be explained by all independent variables. Meanwhile, 18.7% can be explained by other variables not examined in this study.

Partial Test (t-test)

Table 5. Partial Test Results (t-test)

Variable	Model 1 (ROA)		Model 3 (QR)		Model 3 (LR)	
	T	Sig	T	Sig	T	Sig
ITP	-3.436	.001	-2.564	.011	-5.782	.000
ITC	-4.147	.000	-2.890	.004	-20.214	.000
OS	5.886	.000	2.610	.010	26.382	.000
AQ	.505	.614	-2.336	.021	.133	.894
ITP*AQ	4.788	.000	2.056	.041	6.073	.000
ITC*AQ	3.342	.001	2.342	.020	20.860	.000
OS*AQ	-4.195	.000	-2.054	.041	-28.184	.000

Source: Processed data, 2025

Table 5 above explains the magnitude of the partial test values obtained for each model. Based on the significance value of model 1, the hypothesis of the independent variable for the dependent variable of Audit Risk projected with Return on Assets (ROA) shows that all hypotheses can be accepted except for the Audit Quality variable. The same applies to Model 3 for the dependent variable Audit Risk projected with Leverage Ratio, where all hypotheses are accepted except for the Audit Quality variable. Meanwhile, for Model 2, the dependent variable Quick Ratio shows that all hypotheses are accepted.

Discussion

The Influence of IT Governance on Audit Risk

Regression testing shows that Information Technology Governance has a significant effect on Audit Risk. IT performance and the IT Committee contribute to a decrease in Return on Assets (ROA), Quick Ratio, and Leverage Ratio. Although investment in IT infrastructure is expected to improve efficiency, high costs often result in a decrease in net profit, which is reflected in a lower ROA. This is in line with the research by (Aninda Puji Adila, 2023) which states that IT performance that is not balanced with the right business strategy can lead to inefficient use of resources, which in turn affects the company's liquidity.

A lack of understanding of business needs by the IT Committee can result in inappropriate investment decisions, increasing dependence on debt, which is reflected in the Leverage Ratio. This is supported by (Anggoro & Septemberizal, 2023), who state that a lack of understanding of business needs can lead to inappropriate investments, thereby negatively impacting the company's capital structure. Agency theory and signaling theory emphasize the importance of transparency and communication in decision-making to build stakeholder trust. (Rochman & Andayani, 2023) also state that the agency principle encourages management to align their goals with the interests of owners through effective incentives and oversight mechanisms.

On the other hand, good internal control has a positive effect on ROA, Quick Ratio, and Leverage Ratio. Effective control improves asset management and identifies IT-related risks, thereby reducing dependence on debt. (Kumalasari, et al 2024) argue that companies can minimize their

dependence on debt, which is reflected in a lower Leverage Ratio. Research by (Syania Kurniawan, 2020) shows that good oversight can improve a company's financial performance.

Overall, these findings emphasize the importance of IT performance management and careful IT Committee decisions, as well as strengthening oversight mechanisms to maximize a company's financial performance. To improve expected results, companies must evaluate their IT strategies and ensure that internal oversight is implemented effectively.

The influence of audit quality moderates IT governance on audit risk

Audit Quality acts as a moderator that strengthens the relationship between IT Governance and Audit Risk. The interaction between Audit Quality and IT Performance, as well as the decisions made by the IT Committee, shows a significant positive influence on Return on Assets (ROA), Quick Ratio, and Leverage Ratio. This indicates that high Audit Quality can strengthen the positive impact of IT performance and decisions made by the IT Committee. Auditors who have a deep understanding of IT systems have the potential to provide more appropriate recommendations in improving operational efficiency, which can encourage an increase in Return on Assets, improvement in Quick Ratio, and a decrease in Leverage Ratio (Kumalasari, et al 2024)

Research conducted by (Alsalem & Husin, 2024) shows that good Audit Quality not only serves to moderate the relationship between IT Governance and Audit Risk, but also acts as a crucial indicator for the success of IT Governance implementation as a whole. High Audit Quality helps reduce information imbalance, while providing assurance to all stakeholders that the financial reports and IT-related information presented are accurate and reliable (Rochman & Andayani, 2023). On the other hand, the interaction between Audit Quality and Supervision can have the opposite effect, namely a negative impact on ROA, Quick Ratio, and Leverage Ratio. The decline in these metrics may be due to excessive supervision, or what is known as "over-control," which can hinder innovation and flexibility in decision-making. Excessively strict supervision may cause companies to miss opportunities to invest in new technologies or strategies that could trigger improved financial performance (Aninda Puji Adila, 2023).

Therefore, it is important to create an optimal balance between effective supervision and freedom in decision-making. With this balance, companies will be better able to adapt to market dynamics and maximize financial performance.

CONCLUSION

The results of this study provide a comprehensive overview of the influence of IT Governance on Audit Risk in industrial sector companies listed on the Indonesia Stock Exchange. This study measures IT Governance through three main indicators: IT Performance, IT Committee, and IT Oversight. The findings reveal that IT Performance and IT Committee have a significant negative impact on Audit Risk, as reflected in Return on Assets (ROA), Quick Ratio, and Leverage Ratio. Significant investments in IT infrastructure, which are typically expected to enhance operational efficiency, can instead become problematic. The decline in net profit, as indicated by a lower ROA, suggests that decisions made by the IT Committee often do not align with the company's business needs. This implies inefficient use of resources, which ultimately harms the company's financial performance (Aninda Puji Adila, 2023).

On the other hand, this study also shows that strict internal oversight has a significant positive impact on all Audit Risk measurement models. Effective oversight is key in helping companies manage current assets, improve liquidity as measured by the Quick Ratio, and reduce reliance on debt as seen in a lower Leverage Ratio. This indicates that internal oversight not only functions as a control but also as a primary driver for improving a company's financial performance (Utama & Anridho, 2024).

Additionally, Audit Quality plays a crucial role as a moderating variable that strengthens the relationship between IT Governance and Audit Risk. The interaction between Audit Quality, IT

Performance, and the IT Committee shows a significant positive influence on financial performance. Recommendations from qualified auditors can help companies improve operational efficiency, thereby contributing to better financial performance (Alsalem & Husin, 2024). However, the interaction between Audit Quality and Oversight shows a significant negative influence, indicating that excessive oversight can hinder innovation and flexibility within the company. This has the potential to reduce a company's ability to capitalize on existing market opportunities.

Overall, this study emphasizes the importance of integrating effective IT governance, good internal oversight, and high audit quality to reduce audit risk and improve a company's financial performance. Companies are advised to pay more attention to the balance between strict oversight and flexibility in decision-making to optimize expected results.

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