

DAFTAR PUSTAKA

- Arens, Alvin A.; Elder, Randal J. And Beasley, Mark S. (2003), *Auditing and Assurance Service an Integrated Approach*, 9 th ed, New Jersey. Prentice Hall Inc.
- Arens, Alvin A., Elder and Beasley. (2009). *Auditing and Assurance Services*. New Jersey : Prentice- Hall, Inc.
- Arens, Alvin A., and James K. Lobbecke, (2006), *Auditing : An Integrated Approach*, 14th edition, Prentice Hall International, inc
- Boynton, Johnson and Kell, (2006), *Modern auditing*, seventh edition, New York:John Wiley & Sons Inc
- Ikatan Akuntansi Indonesia. (2008). *Standar Akuntansi Keuangan*. Jakarta:Salemba Empat.
- Jogiyanto, H.M., (2005), *Metodologi Penelitian Bisnis*, Yogyakarta : BPFE.
- Konsorsium Organisasi Profesi Audit Internal. (2004). *Standar Profesi Audit Internal*. Jakarta.
- Lamidjan dan Azhar Susanto, (2001), *Sistem Informasi Akuntansi I : Pendekatan Manual Praktika dan Penyusunan Metode dan Prosedur*, edisi sembilan, Jakarta : Erlangga.
- Messier, William F., Steven M. Glover, Douglas F. Prawitt.(2006). *Auditing and Assurance Service (a systemic approach)* . The McGraw-Hill Companies.
- Mulyadi. (2002). *Auditing* Edisi ke-6. Jakarta: Salemba Empat.
- Sawyer, Lawrence B., Dittenhoffer, and Scheiner. (2005). *Audit Internal Sawyer's*. Jakarta : Salemba Empat.
- Standar Profesi Akuntan Publik, (2001), Jakarta: Salemba Empat.
- Sugiyono. (2007). *Statistika Untuk Penelitian*. cetakan kelima. Bandung:Alfabetta.
- Tugiman Hiro. (1997). *Standar Profesional Audit Internal*.
- Warren, Reeve, and Fess. (2007). *Accounting I* . New york:Thompson South-Western.