

## DAFTAR PUSTAKA

- Arens, Alvin A. And James K. Loebbecke, 2000, *Auditing: An Integrated Approach*, Eleventh edition, New Jersey, Prantice Hall International , Inc.
- Arens, dkk, 2003, *Auditing and Assurance Service An Integrated Approach Ninth edition*, New Jersey, Prentice Hall International, Inc.
- Komaruddin, 1994, *Ensklopedia Manajemen*, Edisi Kedua, Jakarta, Bima Aksara.
- Sartono, Agus, (2001), *Manajemen Keuangan Teori dan Aplikasi*, Edisi keempat, BPFE-Yogyakarta, Yogyakarta.
- Sugiyono, 2004, *Metode Penelitian Bisnis, Bandung*, CV Alvabeta.
- Reider, Harry R., 2002, *Operational Review Maximum Result at Efficient Cost*, Third edition, New Jersey, John Wiley and Sons, Inc.
- Anthony and Govindarajan, 2001, *Management Control System*, Tenth edition, New York: Mc.graw – Hill.
- Mulyadi & Kanaka Puradiredja, 2003, *Auditing*, Edisi Kelima, Buku Satu, Jakarta: Penerbit Salemba Empat.
- Tugiman, Hiro, 2000, **Standar Profesional Audit Internal**, Yogyakarta: Penerbit Kanisius.
- Champion, Dean J., *Basic Statistic for Social Research*, 2<sup>nd</sup> Edition, New York: Mac Millian Publishing Co, 1990.
- Sudjana, Nana., **Metode Statistika**, Edisi Kelima, Bandung: CV Alfabeta, 2002.
- American Express Company, 1995-2010, Penagihan Piutang yang Efektif, diakses dari <http://indonesia.smetoolkit.org/indonesia/en/content/id/756/Effective-Billing-Practices> pada tanggal 20 Mei 2010.