DAFTAR PUSTAKA

Abdolmohammadi, M. and A. Wright. 1987. *An Examination of The Effects of Experience and Task Complexity on Audit Judgments*. The Accounting Review. January

Ahmad, Baiquni. 2010. Himbara Ragu terhadap Independensi OJK. www.temposearch.com

Ainapure, Varsha dan Ainapure, Mukund. 2009. *Auditing and Assurance*. Second edition. PHI Learning Private Limited. New Delhi.

Arens dan Loebbecke. 1996. Auditing Pendekatan Terpadu. Edisi Indonesia. Penerbit Salemba Empat.Jakarta.

Arter, D. R. 2003. *Quality Audits for Improved Performance*. Third Edition. American Society for Quality, Quality Press, Milwaukee (ASQ). United State of America.

Bagshaw, Katharine. 2013. *Audit and Assurance Essentials: For Professional Accountancy Exams*. John Wiley & Sons Ltd, The Atrium, Southern, Chichester, West Sussex PO19 8SQ. United Kingdom.

Bastian, Indra. 2007. Audit Sektor Publik. Salemba Barat. Jakarta.

Fearney, Stella dan Beattie, Vivien dan Hines, Tony. 2011. *Reaching Key Financial Reporting Decisions: How Director and Auditor Interact*. John Wiley & Sons Ltd, The Atrium, Southern Gate, Chichester, West Sussex, PO19 8SQ. United Kingdom.

Ghozali, I. 2013. Aplikasi Analisis Multivariate dengan Program IBM SPSS 21. Badan Penerbit Universitas Diponegoro. Semarang.

Gul, F. A. 2007. *Hong Kong Auditing: Economic Theory and Practice*. Second Edition. City University of Hongkong Press, Tat Chee Avenue, Kowloon. Hongkong.

Gupta, Kamal. 2005. *Contemporary Auditing*. Sixth Edition. Tata McGraw-Hill Publishing Company Limited, 7 West Patel Nagar. New Delhi 110 008.

Hall, J. A. 2007. Audit dan Assurance Teknologi Informasi 1. Edisi Kedua. Penerbit Salemba Empat. Jakarta.

Hamdan. 2013. Ini kata MK SoalHakim berasal dari Parpol yang Menuai Kritik. http://finance.detik.com

Hendrikse, J. W., Hendrikse, Leigh. 2004. *Business Governance Handbook: Principles and Practice*. Volume 1. Gower Publishing Limited. England.

Holmes, A. W., Burns, D.C. 1993. Auditing Norma dan Prosedur. Jilid 1. Edisi Kesembilan. Penerbit Erlangga. Jakarta.

Htay, S. N. N., Arif, Mohamed., Soualhi, Younes., Zaharin, H. R., dan Shaugee, Ibrahim. 2013. *Accounting, Auditing and Governance for Takaful Operations*. John Willey & Sons Singapore Pte. Ltd., 1 Fusionopolis Walk, #07-01, Solaris South Tower.Singapore 138628.

Istijanto. 2005. Aplikasi Praktis Riset Pemasaran. Penerbit PT Gramedia Pustaka Utama, anggota IKAPI. Jakarta.

Jackson, A. B., Moldrich, Michael., Roebuck, Peter. 2008. *Mandatory Audit Firm Rotation and Audit Quality*. Managerial Auditing Journal. 23(5).

Kumar, Arun dan Sharma, Rachana. 2011. *Auditing: Theory and Practice*. Atlantic Publishers and Distributors B-2, Vishal Enclave. New Delhi-110.

Johnstone, Karla., Larry Rittenberg., Audrey gramling. 2012. *Auditing*. 8th edition. Cengage Learning.

Kell, B. J. 2012. *Modern Auditing*. Edisi 7. Jilid 1. Penerbit Erlangga. Jakarta.

Kusharyanti. 2003. Temuan penelitian mengenai kualitas audit dan kemungkinan topik penelitian di masa datang. Jurnal Akuntansi dan Manajemen. Desember.

Mautz, R.K. dan Sharaf, H. A. 1961. *The Philosophy of Auditing. American Accounting Association.* American.

Max, Moein. 2008. Dua Cagub BI Ditolak karena Berbau Pemerintah.

Mayhew, B.W., Schatzberg, J. W., Sevcik, G. R. 2000. *The Effect of Accounting Uncertainty and Auditor Reputationon Auditor Independence*.

McSherry, Wildfred dan Ross, L. 2010. *Spiritual Assessment in Healthcare Practice*. M&K Update Ltd.

Meisser Jr, William F. 2003. *Auditing and Assurance Service, A Systematic Approach.*

Moeller, Robert R. 2005. *Brink's Modern Internal Auditing*. Sixth Edition. John Wiley & Sons, Inc., Hoboken, New Jersey. Canada.

Mulyadi. 2002. *Auditing*. Edisi 6. Salemba Empat. Jakarta.

Nanang, Pamuji Mugasejati. 2010. Bank SentralSulit Lepas dari Intervensi Politik.
http://finance.detik.com

O'Regan, David. 2004. *Auditor's Dictionary: Terms, Concepts, Processes, and Regulations*. John Wiley & Sons, Inc., Hoboken, New Jersey Published simultaneously in Canada.

Pickett, K. H. Spencer. 2004. *The Internal Auditor at Work: A Practical Guide to Everyday Challenges*. John Wiley & Sons Ltd, The Atrium, Southern, Chichester, West Sussex PO19 8SQ. England.

Pickett, K. H. Spencer. 2010. *The Internal Auditing Handbook*. Third Edition. John Wiley &Sons Ltd, The Atrium, Southern, Chichester, West Sussex PO19 8SQ. England.

Prof. Dr. Halim, Abdul. 2007. Akuntansi Keuangan Daerah. Edisi Ketiga. Penerbit Salemba Empat. Jakarta.

Roy, Salam. 2013. Revisi Undang-undang BPK Mendesak.
http://finance.detik.com

Shamoo, A. E. 1989. *Principles of Research Data Audit*. Gordon and Breach Science Publishers S.A. United State of America.

Sharma, Ashok. 2010. *Auditing*. Rahul Jain, V. K. (India) Enterprises. Delhi.

Sinurat, Fitria. 2011. Pengaruh Kompetensi dan Independensi terhadap Kualitas Audit: Studi Empiris pada KAP di Bandung

Sower, V. E. 2011. *Essentials of Quality with Cases and Experiential Exercises*. John Wiley & Sons, Inc. United State of America.

Swinkels, W. H. A. 2012. *Exploration of a Theory of Internal Audit*. W. H. A. Swinkels.

Sugiyono. 2009. Metode Penelitian Kualitatif Kuantitatif dan R&D. Alfabeta. Bandung.

Tampubolon, Robert. 2005. *Risk and System Auditing*. Penerbit PT Elex Media Komputindo Anggota IKAPI. Jakarta.

Thomson. 2007. Audit dan Assurance Teknologi Informasi 1. Edisi 2. Penerbit

Salemba Empat. Jakarta.

Trenerry, Alan. 1999. *Principles of Internal Control*. University of New South Wales Press Ltd, University of New South Wales, Sydney 2052. Australia.

Tugiman, Hiro. 1997. Standar Profesional Audit Internal. Penerbit Kanisius. Yogyakarta.

Umar, Husein. 2005. Evaluasi Kinerja Perusahaan. Penerbit PT Gramedia Pustaka Utama, anggota IKAPI. Jakarta.

Vallabhaneni, S. R. 2013. *Wiley CIA Exam Review Focus Notes, Internal Audit Knowledge Elements. Part 3*. John Wiley & Sons, Inc., Hoboken, New Jersey. Canada.

Vallabhaneni, S. R. 2013. *Wiley CIA Exam Review 2013, Part 1, Internal Audit Basics. Part 1*.John Wiley & Sons, Inc., Hoboken, New Jersey. Canada.

Williams, James. 2002. *Team Development for High-tech Project Managers*. ARTECH HOUSE, INC. 685 Canton Street, Norwood, MA 02062. United State of America.

Zuhrawaty. 2009. Panduan dan Kiat Sukses Menjadi Auditor ISO 9001. MedPress (Anggota IKAPI). Yogyakarta.