

## DAFTAR PUSTAKA

- Afiah, N. N., & Azwari, P. C. (2015). The Effect of the Implementation of Government Internal Control System (GICS) On The Quality of Financial Reporting of The Local Governmet and Its Impact on The Principles of Good Governance: A Research In District, City, and Provincial Government. *Procedia-Social and Behavioral Sciences* 211, 811-818.
- Ahmad, T. (2017). *Profesi Akuntan Hadapi Tantangan Berat*. Retrieved from Sindo News: <https://ekbis.sindonews.com/read/1265132/34/profesi-akuntan-hadapi-tantangan-berat-1513081422>
- Aji, N. (2018). *Prospek positif, simak rekomendasi analis untuk saham TINS*. Retrieved from Kontan: <https://investasi.kontan.co.id/news/prospek-positif-simak-rekomendasi-analis-untuk-saham-tins>
- Alfa, A. (2017). Analisis Pengaruh Faktor Keputusan Konsumen dengan Structural Equation Modelling PLS. *Eurekamatika*.
- Amin. (2018). *Tiga Tahun Penggenangan Waduk Jatigede, Garut Banjir Bandang tapi Indramayu Selamat*. Retrieved from Pikiran Rakyat: <http://www.pikiran-rakyat.com/jawa-barat/2018/09/02/tiga-tahun-penggenangan-waduk-jatigede-garut-banjir-bandang-tapi-indramayu>
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and Assurance Services 15th Edition*. Harlow: Pearson .
- Bardhan, I., Lin, S., & Wu, S.-l. (2015). The Quality of Internal Control over. *Accounting Horizons*, 56.
- Barth, M. (2007). *Research, Standard Setting, and Global Financial Reporting*. Hanover: Now Publishers.
- Beest, F. V., Braam, G., & Boelens, S. (2009). Quality of Financial Reporting: measuring qualitative characteristic. *NiCE Working Paper*, 1-41.
- Bodnar, G., & Hopwood, W. (2009). *Accounting Information Systems*. New Jersey: Pearson.
- Bohlinger, S., Haake, U., Jorgensen, C., & Toiviainen, H. (2015). *Working and Learning in Times of Uncertainty: Challenges to Adult, Professional and Vocational Education*. Rotterdam: Sense Publishers.

- Budiawan , D. A., & Purnomo, B. S. (2014). PENGARUH SISTEM PENGENDALIAN INTERNAL DAN KEKUATAN KOERSIF TERHADAP KUALITAS LAPORAN KEUANGAN. *Jurnal Riset Akuntansi dan Keuangan*.
- Cahyono, E. (2017). *Sulit Buat Laporan Keuangan? Manfaatkan akuntan virtual ini*. Retrieved from Antara News: <https://www.antaraneews.com/berita/619536/sulit-buat-laporan-keuangan-manfaatkan-akuntan-virtual-ini>
- Dana, R. H., & Allen , J. R. (2009). *Cultural Competency Training in a Global Society*. New York: Springer.
- Dhakiri, H. (2018). *Perguruan Tinggi Harus Bangun Jejaring dengan Industri*. Retrieved from Tribun News: <http://www.tribunnews.com/kilas-kementerian/2018/01/18/perguruan-tinggi-harus-bangun-jejaring-dengan-industri>
- Dietrich, C. (2010). Decision Making: Factors that Influence Decision Making , Heuristic Used, and Decision Outcomes. *Inquiries Journal/Student Pulse*.
- Gibson, J., Ivancevich, J., Donnelly, J., & Konopaske, R. (2012). *Organizations*. New York: McGraw Hill.
- Gilaninia, S., Chegini, M., & Mohtasham, E. (2013). The Importance of Financial Reporting and Affecting Factors It. *Arabian Journal of Business and Management Review*, 70-78.
- Greene, R., & Kropf, N. (2011). *Competence: Theoretical Framework*. New Jersey: Aldine Transaction.
- Hair, J., Hult, T., Ringle, C., & Sarstedt, M. (2014). *A Primer On Partial Least Squares Structural Equation Modelling (PLS-SEM)*. California: SAGE.
- Hartono, J. (2013). *Metodologi Penelitian Bisnis: Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta: BPFE.
- Heryawan, A. (2016). *Aher Pacu Terus Kualitas Pelaporan Keuangan*. Retrieved from Tempo: <https://nasional.tempo.co/read/806057/aher-pacu-terus-kualitas-pelaporan-keuangan>
- Hornrgren, C. T., Harrison, W. T., & Bamber, L. S. (2004). *Accounting 6th edition*. New Jersey: Prentice Hall.
- Indriasih, D. (2014). The Effect of Government Apparatus Competence and the. *Resesarch Journal of Finance and Accounting*, 38-47.

- Iskandar, D., & Setiyawati, H. (2015). The Effect of Internal Accountants' Competence on the Quality of Financial Reporting and the Impact on the Financial Accountability. *IJMSR*, 55-64.
- Kewo, C. L., & Afiah, N. N. (2017). Does Quality of Financial Statement Affected by Internal Control? *International Journal of Economics and Financial*, 568-573.
- Kieso, D. E., Weygandt, J. J., & Warfield, T. D. (2011). *Intermediate Accounting Volume 1*. New Jersey: John Wiley & Sons.
- Latan, H., & Ghozali, I. (2017). *Partial Least Squares: Konsep, Metode, dan Aplikasi*. Semarang: Badan Penerbit UNDIP.
- Lepsinger, R., & Yukl, G. (2004). *Flexible Leadership*. San Fransisco: John Wiley & Sons.
- Levin, G., & Ward, J. L. (2011). *Program Management Complexity: A Competency Model*. Boca Raton: Taylor and Francis Group, LLC.
- Luthans, F. (1995). *Organizational Behavior*. Harlow: McGraw Hill.
- Magu, J. K., & Kibati. (2016). Influence of Intenral Control Systems On Financial Performance of Kenya Farmers Association Ltd. *IJEEM*.
- Malekinejad, R. (2016). The Effectiveness of Financila Statement in Management Decision Making. *International Journal of Accounting Research*, 91-95.
- Mardiasmo. (2016). *Indonesia Masih Kekurangan Akuntan Profesional*. Retrieved from Okezone: <https://economy.okezone.com/read/2016/02/16/320/1313169/indonesia-masih-kekurangan-akuntan-profesional>
- Mardiasmo. (2017). *IAI: Tantangan Ilmu Akutansi Semakin Berat*. Retrieved from Website Berita Satu: <http://id.beritasatu.com/home/iai-tantangan-ilmu-akutansi-semakin-berat/163877>
- Matteson, M., Konopaske, R., & Ivancevich, J. (2014). *Organizational Behavior and Management*. New York: McGraw Hill.
- Mongiello, M. (2009). *International Financial Reporting*. London: Book Boon.
- Mulyani, S. (2017). *Sri Mulyani: WTP Tak Jamin Bebas Korupsi*. Retrieved from Nasional Kompas: <https://nasional.kompas.com/read/2017/09/14/15051381/sri-mulyani-wtp-tak-jamin-bebas-korupsi>

- Naz'aina. (2015). The Effect of Internal Control System and Amil Competence on the Financial Reporting Quality at Zakat Management Institution Active Member of Zakat Forum in Special Capital City Region Jakarta and West Java Provinces. *Procedia-Social and Behavioral Sciences* 211, 753-760.
- Nikolai, L. A., Bazley, J. D., & Jones, J. P. (2010). *Intermediate Accounting 11th edition*. Mason: South-Western Cengage Learning.
- Nurafiah. (2018). *IAI Dorong Mitigasi Korupsi dari Peningkatan Kualitas Pelaporan Keuangan*. Retrieved from Kompas: <https://ekonomi.kompas.com/read/2018/05/03/211942826/iai-dorong-mitigasi-korupsi-dari-peningkatan-kualitas-pelaporan-keuangan>
- Paderi, A. (2019). *Tak Bermanfaat Lebih Baik Tutup, Usut Tuntas Hotel Balairung*. Retrieved from Harian Haluan: <https://www.harianhaluan.com/news/detail/72464/tak-bermanfaat-lebih-baik-tutup-usut-tuntas-hotel-balairung>
- Prawiranegara, F. (2011). *Akuntan Memiliki Peran Strategis dalam Pelaporan Keuangan*. Retrieved from Swa: <https://swa.co.id/swa/listed-articles/akuntan-memiliki-peran-strategis-dalam-pelaporan-keuangan>
- Prawito, A. (2016). *Akuntan Bakal Makin Keras Berkompeterisi*. Retrieved from Kompas: <https://edukasi.kompas.com/read/2016/03/21/16170011/Akuntan.Bakal.Makin.Keras.Berkompeterisi>.
- Romney, M. B., & Steinbart, P. J. (2012). *Accounting Information Systems*. Harlow: Pearson.
- Safarzadeh, F., & Aflakparast, M. (2016). Effect of Financial Reporting Quality and Investment Opportunities and Dividend Based On Decision-Making Case Study: Insurance Companies in Iran. *The Caspian Sea Journal*, 133-137.
- Sagara, Y. (2015). The Effect of Implementation Accounting Information System. *Research Journal of Finance and Accounting*, 111-115.
- Sekaran, & Bougie. (2013). *Research Methods for Business: A Skill Building Approach 6th Edition*. United Kingdom: Wiley.
- Setiyawati, H. (2013). The effect of Internal Accountants' Competence, Managers' Commitment to Organizations and the Implementation of the Internal Control System on the Quality of Financial Reporting. *International Journal of Business and Management Invention*, 19-27.

- Stice, E., Stice , J., & Skousen, K. F. (2008). *Intermediate Accounting*. Mason: Cengage.
- Supranto. (2010). *Statistik Teori dan Aplikasi*. Jakarta: UI Press.
- Suryana. (2010). *Metodologi Penelitian: Model Praktis Penelitian Kuantitatif dan Kualitatif*. Bandung: Universitas Pendidikan Indonesia.
- Syifa, A. (2018). *Kota Bandung, Bandung Barat, dan Subang Gagal Raih Opini WTP*. Retrieved from Detik News: <https://news.detik.com/jawabarat/4045429/kota-bandung-bandung-barat-dan-subang-gagal-raih-opini-wtp>
- Tjatur, H. (2018). *PT Pos Indonesia Kembangkan Kantor untuk Hotel, Co-Working, dan Co-Living*. Retrieved from Tribun News: <http://wartakota.tribunnews.com/2018/02/01/pt-pos-indonesia-kembangkankantor-untuk-hotel-co-working-dan-co-living>
- Warfield, T., Weygandt , J., & Kieso, D. (2007). *Intermediate Accounting Principles and Analysis*. New Jersey: John Wiley & Sons, Inc.
- Weygandt , Kimmel, & Kieso. (2010). *Financial Accounting 7th edition*. Danvers: John Wiley & Sons, Inc.
- Weygandt, J., Kimmel, P., & Kieso, D. (2011). *Financial Accounting IFRS Edition*. New Jersey: John Wiley & Sons.
- Yadiati, W., & Mubarak, A. (2017). *Pelaporan Keuangan: Kajian Teoretis dan Empiris*. Jakarta: Kencana.
- Yukl, G. (2010). *Leadership in Organizations*. New Jersey: Prentice Hall.
- Zager , K., & Zager , L. (2006). The Role of Financial Information in Decision Making Process. *Innovative Marketing*, 35-40.