

DAFTAR PUSTAKA

- America Institute of Certified Public Accountants*, 1995, New York, ***Statement Auditing Standards***.
- Arens, Alvin A. And Loebbecke, James K., 2005, ***Auditing An Integrated Approach***, Eight Edition, New Jersey: Prentice Hall Inc.
- Assauri, Sofyan, 2004, **Manajemen Produksi dan Operasi**, Edisi Empat, Penerbit Lembaga Fakultas Ekonomi Universitas Indonesia.
- Brink, Victor Z., Witt, Herbert, 1982, ***Modern Internal Auditing Appraisal Operation and Controls***, Fourth Edition, John Willey and Son's Inc., New York.
- Hartadi Bambang, 1991, ***Internal Auditing, Suatu Tinjauan Sistem Informasi Manusia dan Cara Pelaporannya***, Edisi ke-1, Yogyakarta, Andi Offset.
- Hendriksen, Eldon S, ***Accounting Theory***, Fifth Edition, Singapore:Richard D. Irwin, Inc.,2002.
- Ikatan Akuntansi Indonesia, 2001, **Standard Profesional Akuntan Publik**, Penerbit Sekolah Tinggi Ilmu Ekonomi YKPN, Yogyakarta.
- Mulyadi, 2002, ***Auditing***, Edisi Kedua, Bagian Penerbit STIE YKPN, Yogyakarta.
- Ratliff, Richard L, ***Introduction to Auditing: logic, Principle and Techniques***, Penerbit The Institute of Internal Auditors, 2002.
- Smith, Jay and Skousen, Fred. K, ***Intermediate and Accounting***, 12th edition, Cincinnati, Ohio: South Western Publishing CO., 2000.
- Tugiman, Hiro, 1999, **Standar Profesional Audit Internal**, Cetakan ketiga, Yogyakarta : Konisius.
- Tugiman, Hiro, **Audit Internal**, Penerbit YPIA, 2002.
- Willson, James D, Campabel, John B, Terjemahan Hutaaruk, Gunawan, ***Controllershship***, Tugas Akuntansi Manajemen, Edisi ketiga, Penerbit Erlangga, Jakarta, 1996.