

DAFTAR PUSTAKA

- Arens, Alvin A. And Loebbecke, James K., 2005, *Auditing An Integrated Approach*, Eight Edition, New Jersey: Prentice Hall Inc.
- Arens, Alvin A. And Loebbecke, James K., 2006, *Auditing An Integrated Approach*, nine Edition, New Jersey: Prentice Hall Inc.
- Brink, Victor Z., Witt, Herbert, 2005, *Modern Internal Auditing Appraisal Operation and Controls*, Fourth Edition, John Willey and Son's Inc., New York.
- COSO (*Commitee Of Sponsoring Organization*), Desember 1995.
- Friedman, Jack P., 1997, *Dictionary of Business Terms, Baron's Business Guide*.
- Halim, Abdul, 1999, *Dasar-Dasar Prosedur Audit*, UPP AMP YKPN, Yogyakarta.
- Hartadi, Bambang, 1991, *Internal Auditing, Suatu Tinjauan Sistem Informasi Manusia dan Cara Pelaporannya*, Edisi kesatu, Yogyakarta, Andi Offset.
- Ikatan Akuntansi Indonesia, 2001, **Standard Profesional Akuntan Publik**, Penerbit Sekolah Tinggi Ilmu Ekonomi YKPN, Yogyakarta.
- Kohler, Eric L., 1979, Edisi Kelima, *A Dictionary for Accountants, Prentice Hall for India Private Limited, Inc.*, New Delhi.
- 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.
- Santoso, Singgih, 2003, Mengatasi Berbagai **Masalah Statistik** dengan **SPSS** versi **11.5**, cetakan pertama, Penerbit PT. Elex Media Komputindo, Jakarta.
- Sawyer, Lawrence B., *Sawyer's Internal Auditing the Practice of Modern Internal Auditing*, Penerbit *The Institute of Internal Auditors*, 2000.
- Tugiman, Hiro, *Audit Internal*, Yayasan Pendidikan Internal Audit (YPIA), Jakarta, 2002.

Tugiman, Hiro, *Audit Internal*, Yayasan Pendidikan Internal Audit (YPIA), Jakarta, 2006.

Widjaja, Amin, *Internal Auditing*, Penerbit Harvarindo, Jakarta, 2005.