

## DAFTAR PUSTAKA

- Arens, Alvin A., Randal J. Elder, and Mark S. Beasley. 2003. *Auditing and Assurance Services-An Integrated Approach*. 9<sup>th</sup> Edition. New Jersey: Prentice Hall Inc.
- Bambang, Hartadi. 1997. *Auditing Suatu Pedoman Pemeriksaan Akuntansi Tahap Pendahuluan*. Edisi 1. Yogyakarta: BPFE.
- Barlow, Helberg Cs. 1995. *The Business Approach to Internal Auditing*. 1<sup>st</sup> Edition Johannesburg: Juta & Co. Ltd.
- Bodnar, G.H. and William S. Hopwood. 1998. *Accounting Information System*. 7<sup>th</sup> Edition. New Jersey: Prentice Hall International, Inc.
- Boynton, William C. and Walter G. Kell. 1996. *Modern Auditing*. 6<sup>th</sup> Edition. New York: John Willey & Sons, Inc.
- Brink, Victor Z. and Herbert Witt. 1982. *Auditing Modern Internal: Appraisal Operations and Controls*. 4<sup>th</sup> Edition. New York: A Ronald Press Publication.
- Cashin, J.A.; Neuwirth, P.D.; Levy, J.F. 1988. *Cashin's Handbook for Auditors*. 2<sup>th</sup> Edition. Singapore: Mc Graw Hill Book Co.
- Handoko. 1993. *Dasar-dasar Manajemen Produksi dan Operasi*. Yogyakarta: BPFE.
- Ikatan Akuntansi Indonesia. 2001. *Standar Akuntansi Keuangan*. Jakarta: Penerbit Salemba Empat.
- Mulyadi. 1998. *Sistem Akuntansi*. Edisi 5. Jakarta: Salemba Empat.
- Philip E. Fees. And Carl S. Warren. 1993. *Accounting Principles*. 17<sup>th</sup> Edition. Ohio: Shouth Western Publishing Co.
- Robertson, J.C., Timothy J.L. 2002. *Auditing and Assurance Services*. 10<sup>th</sup> Edition. Asia: Mc Graw Hill Education.
- Romney, M. B., Steinbart, P. J., and Cushing, B. E. 1997. *Accounting Information Systems*. 7<sup>th</sup> Edition. New York: Addison-Wesley Publishing Company.
- Sarwono, Jonathan. 2006. *Analisis Data Penelitian Menggunakan SPSS*. Edisi 1. Yogyakarta: Andi.

- Sawyer, Lawrence. 1982. *Pemeriksaan Intern*. Edisi 3. dialihbahasakan oleh Pusat Pengembangan Akuntansi STAN. Jakarta: Erlangga
- Smith, Jay. M. and Fred Skousen. 1990. *Intermediate Accounting*. 11<sup>th</sup> Edition. Ohio: Shouth Western Publishing Co.
- Stettler, Howard F. 1980. *Auditing Principles*. New Delhi: Prentice Hall.
- Supriyono, R.A. 1990. *Pemeriksaan Manajemen dan Pengawasan Pemerintah Indonesia*. BPEE.
- Thatcher , Ronald J. 1991. *Accountong Principles*. 2<sup>nd</sup> Edition. Prentice Hall.
- Tuanakotta, Theodorus M. 1982. *Auditing Petunjuk Pemeriksaan Akuntan Publik*. Edisi 3. Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Tugiman, Hiro. 1997. *Standar Profesional Audit Internal*. Kanisius: Yogyakarta.
- Widjayanto, N. 1985. *Pemeriksaan Operasional Perusahaan*. Edisi ke-1. Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Wilkinson, Joseph W. and Michael J. Cerullo. 2000. *Accounting Information System*. 4<sup>th</sup> Edition. John Wiley & Sons, Inc.
- Wilson James D, and John B. Chambell. 1990. *Controllershship: The Work of The Managerial Accounting*. New York: John Wiley & Sons, Inc.