

DAFTAR PUSTAKA

- Callahan, C., & Soileau, J. (2017). Does Enterprise Risk Management Enhance Operating Performance? *Advances in Accounting*, 37, 122–139. <https://doi.org/10.1016/j.adiac.2017.01.001>
- Fuad, K. (2015). *Peran Penting Pengendalian Internal dalam Sistem Informasi Akuntansi*. 13(2), 27–36. <https://jurnal.unej.ac.id/index.php/JAUJ/article/view/1885>
- Handoko, B. L., Septianto, D., & Alyssa, A. (2019). Aplikasi Penggunaan Enterprise Risk Management (ERM) Integrated Framework Coso Untuk Mendeteksi Risiko Kecurangan Pada Transaksi Tidak Biasa Unit Bisnis Pt. Doremi Pizza Indonesia [Application of Integrated Enterprise Risk Management (ERM) COSO Framework . *DeReMa (Development Research of Management)*: *Jurnal Manajemen*, 14(1), 134. <https://doi.org/10.19166/derema.v14i1.1181>
- Hayes, R., Wallage Phillip, & Gortemaker Hans. (2014). *Principles of Auditing* (Third). Pearson.
- Hla, D., & Teru, S. P. (2015). Efficiency of Accounting Information System and Performance Measures – literature review. *International Journal of Multidisciplinary and Current Research*, 3(Sept/Oct 2015), 976–984. Retrieved from <http://ijmcr.com>
- Janvrin, D. J., Payne, E. A., Byrnes, P., Schneider, G. P., & Curtis, M. B. (2012). The Updated COSO Internal Control-Integrated Framework: Recommendations and Opportunities for Future Research. *Journal of Information Systems*, 26(2), 189–213. <https://doi.org/10.2308/isys-50255>
- Khther, R. A., & Othman, M. (2013). Cobit Framework as a Guideline of Effective it Governance in Higher Education: A Review. *International Journal of Information Technology Convergence and Services*, 3(1), 21–29. <https://doi.org/10.5121/ijites.2013.3102>
- Kinyua, J. K., Roselyn Gakure, Gekara, M., & Orwa, G. (2015). Effect of internal control systems on Financial performance of companies quoted in the Nairobi Securities Exchange. *International Journal of Innovative Finance and Economics Research*, 3(4), 29–48. <http://ir.jkuat.ac.ke/handle/123456789/2135>
- Lakis, V., & Giriūnas, L. (2012). The Concept of Internal Control System: Theoretical Aspect. *Ekonomika*, 91(2), 142–152. <https://doi.org/10.15388/ekon.2012.0.890>
- Lawson, B. P., Muriel, L., & Sanders, P. R. (2017). A Survey on Firms' Implementation of COSO's 2013 Internal Control-Integrated Framework. *Research in Accounting Regulation*, 29(1), 30–43.

<https://doi.org/10.1016/j.racreg.2017.04.004>

Romney, Marshall B., & Paul John Steinbart. (2017). *Accounting Information Systems* (Fourteenth). England: Pearson.

Mulyadi. (2016). *Sistem Akuntansi* (Edisi 4). Jakarta: Salemba Empat.

Price Waterhouse Coopers. (2013). Internal Control — Integrated Framework Executive Summary. In Coso. Retrieved from <https://www.coso.org/Pages/ic.aspx>

Redding, K. R. (2013). *Internal Auditing: Assurance & Advisory Services* (3rd edition). The IIA Research.

Susanto, A. (2016). The effect of internal control on accounting information system. *International Business Management*, 11(3), 5523–5529. <http://docsdrive.com/pdfs/medwelljournals/ibm/2016/5523-5529.pdf>

