

DAFTAR PUSTAKA

- Alvin A. Arens, Randal J. Elder, and Mark S. Beasley. 2011. *Auditing Dan Jasa Assurance: Pendekatan Terintegrasi Jilid 1 -12/E*. Jakarta: Erlangga.
- Binanggal, Chansie Virji. 2016. "Analisis Sistem Pengendalian Internal Piutang Pada Pt . Tunas Dwipa Matra Cabang Manado the Internal Controlling Analysis of Account Receivables At Pt . Tunas Dwipa Matra." 4(3):147–55. doi: <https://doi.org/10.35794/emba.4.3.2016.13661>.
- Butar-Butar, S., & Indarto, S. L. I. L. (2018). Does Auditor Industry Expertise Improve Audit Quality In Complex Business Environments?. *Jurnal Akuntansi dan Keuangan*, 20(1), 1-12.
- Butar, S. B. (2020). The effects of Corporate Governance, Audit Quality, and Conservatism on Loan Collateral Requirements. *Jurnal Akuntansi dan Keuangan*, 22(1), 28-39.
- Chrismastuti, A. A., & Sitawati, R. (2010). Internal Auditor Involvement in Developing Information System to Support Good Corporate Governance. *European Journal of Economics, Finance and Administrative Sciences*, (20).
- COSO. 2013. "COSO Internal Control – Integrated Framework (2013) - KPMG." *The Committee of Sponsoring Organizations of the Treadway Commission (COSO) – Integrated Framework* 1–8.
- Hastuti, T. D., Ghozali, I., & Yuyetta, E. N. A. (2016). The effect of international financial reporting standars on the real earnings management and internal control structure as a moderating variable. *International Journal of Economics and Financial Issues*, 6(4), 1807-1814.
- Hery. 2019. *Auditing Dasar-Dasar Pemeriksaan Akuntansi*. Jakarta: PT Grasindo.
- Indarto, S. L., & Ghozali, I. (2016). Fraud diamond: Detection analysis on the fraudulent financial reporting. *Risk governance & control: financial markets & institutions*, 6(4), 116-123.
- Indrajani. 2015. *Database Design (Case Study All In One)*. Jakarta: PT Elex Media Komputindo.
- Jogiyanto. 1997. *Sistem Informasi Akuntansi Berbasis Komputer*. Yogyakarta: BPFE.
- Jogiyanto. 2001. *Analisis Dan Disain Sistem Informasi*. Yogyakarta: ANDI.
- Maria, Brigita, Grace B. Nangoi, and Syermi S. .. Mintalangi. 2020. "Analisis Pengendalian Intern Siklus Penjualan Pada Ud. Sehat Indah Di Gorontalo." *Going Concern : Jurnal Riset Akuntansi* 15(3):488. doi: <https://doi.org/10.32400/gc.15.3.30384.2020>.

Mulyadi. 2016. *Sistem Akuntansi*. Jakarta: Salemba Empat.

O'Brien, James A. 2004. *Management Information Systems*. New York: MC GRAW HILL.

Rumamby, W. P., L. Kalangi, and I. G. Suwetja. 2021. "EVALUATION OF INTERNAL CONTROL IMPLEMENTATION BASED ON COSO IN PT . MOY VERONIKA Jurnal EMBA Vol . 9 No . 2 April 2021 , Hal . 261 - 268." 9(2):261–68. doi: <https://doi.org/10.35794/emba.v9i2.33376>.

Sugiyono. 2015. *Metode Penelitian Manajemen: Pendekatan Kuantitatif, Kualitatif, Kombinasi (Mixed Methods), Penelitian Tindakan (Action Research), Penelitian Evaluasi*. Bandung: ALFABETA.

Tuerah, Michel. 2014. "Analisis Pengendalian Persediaan Bahan Baku Ikan Tuna Pada CV. Golden Kk." *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 2(4):524–36. doi: DOI: <https://doi.org/10.35794/emba.2.4.2014.6360>.

