

DAFTAR PUSTAKA

- Aderibigbe, Pade. 2005. *Auditor's Independence and Corporate Fraud*. *J. Soc. Sci.*, 10(2): 135-139.
- Arens, Alvin A &Loebbecke, James K. 2012. *Auditing, an Integrated Approach*. 14th Edition. Upper Saddle River, New Jersey: Prentice-Hall, Inc.
- Arles, L., Zirman dan Susilatri. 2013. *Faktor-Faktor yang Mempengaruhi Persepsi Auditor terkait Tanggung Jawab Menemukan Kecurangan dalam Suatu Audit Laporan Keuangan (Studi Empiris Pada Kantor Akuntan Publik Yang Terdapat Di Pekanbaru dan Batam)*.
- Bales, Kimberly & Terry L. Fox. 2010. *Evaluating a trend analysis of fraud factors*. *Journal of Finance and Accountancy*.
- Carpenter, T., Cindy Durtschi & Lisa Milici Gaynor. 2012. *The Role of Experience in Professional Skepticism, Knowledge Acquisition, and Fraud Detection*. Florida State University Department of Accounting.
- Farell, B.R.1999. *The Role of the Auditor in the Prevention and Detection of Business Fraud: SAS No. 82*. *Western Criminology Review* 2/1.
- Fagbohunbe, B.O., Gabriel A. Akinbode, Folusho Ayodeji. 2012. *Gender and Organizational Factors as Determinants of Workplace Fraudulent Behaviours in Nigeria: An Empirical Analysis*. *International Journal of Business Trends and Technology- volume2Issue2- 2012*.
- Figuroa, C.B.R., dan R. J. Cardona. 2013. *Does Experience Affect Auditors' Professional Judgment? Evidence from Puerto Rico*. *Accounting & Taxation*, v. 5 (2) p. 13-32, 2013 .
- Ghozali, I. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Undip.
- Hidayat, M.T. 2008. *Pengaruh Pengalaman Kerja dan Pendidikan Profesi Auditor Internal terhadap Kemampuan Mendeteksi Fraud*. Jakarta: UIN Syarif Hidayatullah.
- Josiah, M., Adediran A Samson, and Akpeti O Elizabeth. 2012. *Evaluation of roles of auditors in the fraud detection and investigation in Nigerian industries*. *AMERICAN JOURNAL OF SOCIAL AND MANAGEMENT SCIENCES* ISSN Print: 2156-1540.

- Kassem, Rasha & Andrew Higson. 2012. Financial Reporting Fraud: Are Standards' Setters and External Auditors Doing Enough? *International Journal of Business and Social Science Vol. 3 No. 19; October 2012.*
- Metrejean, Eddie, Howard G. Smith & Dennis Elam. 2005. Educating Accounting Students On Computer Crime And Ethics. *Journal Of Business & Economics Research – September 2005 Volume 3, Number 9.*
- Mulyadi. 2010. *Auditing* Buku 1, Edisi Keenam. Jakarta : Salemba Empat.
- Mulyadi & Kanaka, 2002. *Auditing*, Buku 1. Jakarta: Salemba Empat.
- O'Reilly-Allen, M., Paul E. Zikmund & Amper. 2010. *Whose Responsibility is it to Deter and Detect Fraud? The Role of Management, the Auditor and the Fraud Examiner.* Accounting Department, Rider University, USA.
- Pickering, Sharon. 2002. *GENDER PERSECUTION: A RESPONSE TO THE UNHCR GUIDELINES.* IARLJ CONFERENCE 2002.
- Schulz, William G. 2006. *Scientific fraud and other serious ethical violations pose persistent questions, challenges for editors.* Journals Grapple With Ethics Issues. Science & Technology April 10, 2006 Volume 84, Number 15 pp. 62, 65-66.
- Simamora, H. 2002. *Auditing*, Jilid II; Yogyakarta: UUP AMP YKPN.
- Subagiyo. 2012. *Pendeteksian Kecurangan (Fraud) Laporan Keuangan oleh Auditor Eksternal.*
- Tittle, Charles R. & Harold G. Grasmick. 1997. *Criminal Behavior and Age: A Test of Three Provocative Hypotheses.* Journal of Criminal Law and Criminology Volume 88 Issue 1.
- Vona, Leonard W. 2008. *Fraud Risk Assessment: Building A Fraud Audit Program.* New Jersey: John Wiley and Sons, Inc.
- Widiyastuti, M. dan Sugeng Pamudji. 2010. *Pengaruh Kompetensi, Independensi dan Profesionalisme terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan (Fraud).* VALUE ADDED, Vol.5, No.2, Maret 2009 – Agustus 2009.