

DAFTAR PUSTAKA

Sawyer, Dittenhofer, S. Cheiner, 2005. *Internal Auditing*, Buku Satu, Edisi Kelima, Jakarta : Salemba Empat

Rachmat, Budi. 2002. *Multi Finance; Sewa Guna Usaha, Anjak Piutang, Pembiayaan Konsumen*. CV. Novindo Pustaka Mandiri: Jakarta

Accounting Standard Board. *Statement on Auditing Standart* No. 55. (2002). "*Consideration of Internal Control in a Financial Statement Audit.*"

Arens, Alvin.,et al. (2012). *Auditing An Integrated Approach*, Fourtheen Edition, Prectice Hall International, Inc, New York.

A.Hall, James (2001). *Sistem Informasi Akuntansi*, Edisi I. Jakarta : Salemba Empat.

Jusuf, Haryono. (2001). *Dasar-Dasar Akuntansi jilid 2 edisi 6*. Yogyakarta: Salemba Empat.

Boynton and Kell, (2006), *Modern Auditing : Assurance Sevice And The Integrity of Financial Reporting*, Eight Edition, Wiley & Sons, Inc, Danvers.

Handoko, T.Hani. (2002). *Audit Manajemen*, Edisi kedua. Yogyakarta: BPFE.

Ikatan Akuntansi Publik Indonesia, (2012). *Standar Profesi Akuntan Publik*, Jakarta : Salemba Empat.

