

## DAFTAR PUSTAKA

- Alzeban, A., & Sawan, N. (2015). The impact of audit committee characteristics on the implementation of internal audit recommendations. *Journal of International Accounting, Auditing and Taxation*, 24, 61-71.
- Azhar, Susanto. (2017). Sistem Informasi Akuntansi – Pemahaman Konsep Secara Terpadu. Bandung: Lingga Jaya.
- Chambers, A. D., & Odar, M. (2015). A new vision for internal audit. *Managerial auditing journal*, 30(1), 34-55.
- George, D., Theofanis, K., & Konstantinos, A. (2015). Factors associated with internal audit effectiveness: Evidence from Greece. *Journal of Accounting and Taxation*, 7(7), 113-122.
- Griffiths, P. (2016). *Risk-based auditing*. Routledge.
- James M Reeve. (2013). Pengantar Akuntansi. Jakarta. Salemba Empat.
- Azhar Susanto. 2017. Sistem Informasi Akuntansi. Bandung: Lingga Jaya.
- Hans, Kartikahadi., dkk. (2016). Pengertian Akuntansi Berdasarkan SAK Berbasis IFRS Buku 1. Jakarta : Salemba Empat.
- Krismiadji. (2015). Sistem Informasi Akuntansi. Yogyakarta: UPP AMP YKPN.
- Kumar, R., & Sharma, V. (2015). *Auditing: Principles and practice*. PHI Learning Pvt. Ltd..

- Lois, P., Drogalas, G., Karagiorgos, A., & Tsikalakis, K. (2020). Internal audits in the digital era: opportunities risks and challenges. *EuroMed Journal of Business*, 15(2), 205-217.
- Mardi. (2014). Sistem Informasi Akuntansi, Cetakan Kedua. Ghalia Indonesia. Bogor.
- Marshall B., & Paul John Steinbart. (2015). Accounting Information Systems, 13th ed. England : Pearson Educational Limited.
- Purana, R, D., & Sidharta, I. (2018) Pengaruh Pengendalain Internal Terhadap Kualitas Laporan Keuangan Daerah. *Majalah Bisnis Dan IPTEK*, 11(1), 25-32
- Romney, M. B., & Steinbart, P. J. (2015). Sistem Informasi Akuntansi. Jakarta: Salemba Empat.
- Surwadjono. (2015). Teori Akuntansi. Edisi Ketiga. Yogyakarta: BPFE.
- Walter T., et al. (2012). Akuntansi Keuangan IFRS Edisi Kedelapan Jilid I. Jakarta: Erlangga.
- Sugiyono. (2014). Metode Penelitian Kuantitatif Kualitatif & RND. Bandung: Alfabeta.
- Roussy, M., & Brivot, M. (2016). Internal audit quality: a polysemous notion?. *Accounting, Auditing & Accountability Journal*, 29(5), 714-738.
- Oussii, A. A., & Boulila Taktak, N. (2018). The impact of internal audit function characteristics on internal control quality. *Managerial Auditing Journal*, 33(5), 450-469.

Warren, dkk. (2016). Accounting Indonesia Adaptation. Jakarta : Salemba Empat.

