

DAFTAR PUSTAKA

- ACFE. 2016. *Survai Fraud Indonesia 2016*. Jakarta: ACFE Indonesia Chapter, 2017
- Ackerman, Phillip L. 1996. *A Theory of Adult Intellectual Development: Process, Personality, Interests, And Knowledge*. *Intelligence* 22 (2): 227-257. . doi:10.1016/S0160-2896(96)90016-1. ISSN 0160-2896
- Albrecht, et al. 2012. *Fraud Examination*. South-Western, a Division of Thompson Learning
- Bachtiar, Yusrial. *Program Penuntasan Pembangunan Zona Integritas Menuju Wilayah Bebas Korupsi dan Wilayah Birokrasi Bersih Melayani di Lingkungan Kemenristekdikti*. Power point. Denpasar, 14 Maret 2019
- BPKP. 2010. *Peraturan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor: Per-211/K/JF/2010 tentang Standar Kompetensi Auditor*. Jakarat: Badan Pengawasan Keuangan dan Pembangunan
- Brownstein, Bonnie. 2001. *Collaboration: The Foundation of Learning in The Future*. Education 122.2.
- Bryan, Lisa M., Perry, Barry J. 1997. *Heightened Responsibilities of the Internal Auditor in the Detection of Fraud*. *Managerial Finance*, Vol. 23 Iss 12 pp.38-43
- Cheetham, Graham dan Chivers, Geoff. 1996. *Towards a holistic model of professional competence*. *Journal of European Industrial Training*, Vol. 20 Issue: 5, pp.20-30, <https://doi.org/10.1108/03090599610119692>
- Creswell, John W. 2016. *Research Design: Pendekatan Metode Kualitatif, Kuantitatif, dan Campuran*. Edisi Keempat. Diterjemahkan oleh Achmad Fawaid dan Rianayati Kusmini Pancasari. Yogyakarta: Pustaka Pelajar.
- Di Vesta, Francis J. 1987. *The Cognitive Movement and Education*. In *Historical Foundations of Educational Psychology. Perspectives on Individual Differences*. Boston: Springer. pp. 203–233. doi:10.1007/978-1-4899-3620-2_11. ISBN 978-1-4899-3622-6.
- IIA. 2013. *The IIA's Global Internal Audit Competency Framework*. Florida: IIA
- IIA. 2017. *Code of Ethics*. <https://na.theiia.org/standards-guidance/mandatory-guidance/Pages/Code-of-Ethics.aspx>
- IIA. 2017. *Definition of Internal Auditing*. <https://na.theiia.org/standards-guidance/mandatory-guidance/Pages/Definition-of-Internal-Auditing.aspx>

- IIA. 2017. *International Standards for the Professional Practice of Internal Auditing*. <https://na.theiia.org/standards-guidance/Pages/Standards-and-GuidanceIPPF.aspx>
- Hennink, M., Inge Hutter, dan Ajay Bailey. 2011. *Qualitative Research Methods*. Sage Publications Ltd.: London.
- Hodson, D., & Hodson, J. 1998. *From Constructivism to Social Constructivism: a Vygotskian Perspective on Teaching and Learning Science*. *School Science Review*, 79(289), 33-41.
- Khalid, Azam Abdelhakeem., Haron, Hasnah., dan Masron, Tajul Ariffin. 2016. *Competency and effectiveness of internal Shariah audit in Islamic financial institutions*, *Journal of Islamic Accounting and Business Research*, <https://doi.org/10.1108/JIABR-01-2016-0009>
- Kabuye, Frank., Nkundabanyanga, Stephen Korutaro., Opiso, Julius., dan Nakabuye, Zulaika. 2017. *Internal Audit Organisational Status, Competencies, Activities and Fraud Management in the Financial Services Setor*. *Managerial Auditing Journal*, <https://doi.org/10.1108/MAJ-09-2016-1452>
- Kementerian Keuangan. 2017. *Peraturan Menteri Keuangan Nomor 200/PMK.05/2017 tentang Sistem Pengendalian Intern pada Badan Layanan Umum*. Jakarta: Kementerian Keuangan
- Kemeterian Ristekdikti. 2017. *Peraturan Menteri Riset, Teknologi, dan Pendidikan Tinggi Republik Indonesia Nomor 35 Tahun 2017 Tentang Statuta Universitas Negeri Yogyakarta*. Jakarta: Kemeterian Ristekdikti
- Miles, M. B. dan A. M. Huberman. 2014. *Qualitative Data Analysis*: Beverly Hills. Sage Publication Inc.
- Moeller, Robert. 2009. *Brink's Modern Internal Auditing: A Common Body of Knowledge*. New Jersey: John Willey and Sons, Inc.
- Piaget, Jean., 1971. *Psychology and Epistemology: Towards a Theory of Knowledge* (A. Rosin, Trans.). New York: Viking. (Original work published 1970).
- Sekaran, Uma., dan Bougie, Roger. 2013. *Research Methods for Business*. Sixth Edition. Chichester: John Wiley & Sons Ltd.
- Schunk, D. 2012. *Learning Theories an Educational Perspective* (6th ed.). Boston: Pearson Education, Inc.
- UNY. 2018. *Piagam Audit Internal*. Yogyakarta: Universitas Negeri Yogyakarta

- Von Glasersfeld, Ernst. 1998. *Cognition, Construction of Knowledge, and Teaching*. In *Constructivism in Science Education*. Springer, Dordrecht. 11-30. ISBN 978-0-7923-4924-2.
- Verenikina, I. 2010. *Vygotsky in Twenty-First-Century Research*. Proceedings of World Conference on Educational Multimedia, Hypermedia and Telecommunications, 1625.
- Wertsch, James V. 1997. *Vygotsky and The Social Formation of Mind*. Cambridge, Mass.: Harvard Univ. Press. OCLC 489891986
- Windasari, Made Yunita dan Juliarsa, Gede. 2016. *Independensi, dan Profesionalisme Auditor Internal dalam Mencegah Kecurangan Pada BPR di Kabupaten Badung*. E-Journal Akuntansi Universitas Udayana Vol.17 No.3 Desember 2016. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/21565>
- Woodruffe, Charles. 1993. *What Is Meant by a Competency?*. Leadership & Organization Development Journal, Vol. 14 No. 1, 1993. pp. 29-36 MCB University Press, 0143-7739
- Yin, Robert K. 2014. *Case Study Research: Design and Methods. Applied Social Research Methods Series*; Vol. 5. California: SAGE Publications.
- Yuntho, Emerson. 2016. Perguruan Tinggi Anti Korupsi. Diakses pada 27 Maret 2019. <https://indonesiana.tempo.co/read/96732/2016/11/01/emerson/ Perguruan-tinggi-antikorupsi-emerson-yuntho>