

DAFTAR PUSTAKA

- Alam, Md. Mahmudul., Jamaliah Said., dan Mohamad Azizal bin Abd Aziz. 2019. "Role of integrity system, internal control system and leadership practices on the accountability practices in the public sectors of Malaysia". *Social Responsibility Journal*. Vol.15, No. 7 (October): 955-976
- Al-Zwyalif, Inaam. 2015. "The Role of Internal Control in Enhancing Corporate Governance: Evidence from Jordan". *International Journal of Business and Management*. Vol. 10, No. 7 (June): 57-66. Diakses pada 30 Agustus 2019. <http://dx.doi.org/10.5539/ijbm.v10n7p57>
- Badan Amil Zakat Nasional. 2016. *Outlook Zakat Indonesia 2017*. Jakarta Pusat: Pusat Kajian Strategis BAZNAS.
- , 2018. *Outlook Zakat Indonesia 2019*. Jakarta Pusat: Pusat Kajian Strategis BAZNAS.
- , 2018. *Statistik Zakat Nasional 2017*. Jakarta Pusat: Liaison dan Pelaporan BAZNAS.
- Badan Amil Zakat Nasional dan Bank Indonesia. 2018. *Manajemen Risiko Pengelolaan Zakat*. Jakarta Pusat: Pusat Kajian Strategis BAZNAS.
- Badara, Mu'azu Saidu. dan Siti Zabedah Saidin. 2013. "Impact of the Effective Internal Control System on the Internal Audit Effectiveness at Local Government Level". *Journal of Social and Development Sciences*. Vol. 4, No. 1 (January): 16-23.
- Champion, Dean J., 1990, *Basic Statistics for Social Research*, Edisi Kedua, New York: Mac Milan Publishing Co.
- Committee of Sponsoring Organizations of the Treadway Commission (COSO). 2013. *COSO Internal Control-Integrated Framework*. Diakses pada 30 Agustus 2019. www.coso.org
- Cooper, Donald R., dan Schlinder, Pamela S. 2006. *Business Research Methods*. Edisi Kesembilan. New York: McGraw Hill Education.
- Cooper, Donald R. dan Pamela S. Schindler. 2014. *Business Research Methods*. Edisi Kedua Belas. New York: McGraw-Hill Education.
- Creswell, John W, 2009. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Edisi Ketiga. USA: SAGE Publication Inc.

- Creswell, John W, 2014. *Research Design: Qualitative , Quantitative, and Mixed Methods Approaches*. Edisi Keempat. USA: SAGE Publication Inc.
- Darwansyah, Yayan. 2015. “Polres Pagaralam Tetapkan Tersangka Korupsi Dana Amil Zakat”. *Sindonews.com*. Diakses pada 16 September 2019. Tersedia: <https://daerah.sindonews.com/read/957147/24/polres-pagaralam-tetapkan-4-tersangka-korupsi-dana-amil-zakat-1422470425>
- Daymon, Christine., dan Immy Holloway. 2008. *Metode-metode Riset Kualitatif: dalam Public Relations dan Marketing Communications*. Yogyakarta: Penerbit Bentang.
- Hall, James A. 2013. *Introduction to Accounting Information Systems*. Canada: South Western Cengage Learning.
- Haron, H., Ibrahim, D.D.N., Jeyaraman, K. dan Chye, O.H. 2010. “Determinants of internal control characteristics influencing voluntary and mandatory disclosures: a Malaysian perspective”. *Managerial Auditing Journal*. Vol. 25 No. 2 (January): 140-159.
- Indriantoro, Nur., dan Bambang Supomo. 2002. *Metodologi Penelitian Bisnis: Untuk Akuntansi dan Manajemen*. Edisi Pertama, Cetakan Kedua, Yogyakarta: BPFE-Yogyakarta
- Jogiyanto, H. 2013. *Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-Pengalaman*. Edisi Keenam. Yogyakarta: BPFE-Yogyakarta
- Kamaruddin, Muhammad Iqmal Hisham., dan Nathasa Mazna Ramli. 2018. “The Impacts of Internal Control Practices on Financial Ability in Islamic Non-Profit Organizations in Malaysia”. *International Journal of Economics, Management and Accounting* 26, no.2 (December): 365-391.
- Mensah, S. Aboagye, K., Addo, E., dan Buatsi, S. 2003. “Corporate governance and corruption in Ghana: Empirical finding and policy implications”. *Proceedings of the African Capital Market Forum*. Johannesburg, South Africa.
- Rahmat, Pupu Saeful. 2009. “Penelitian kualitatif”. *Equilibrium*. Vol.5, No. 9 (Januari-Juni): 1-8.
- Samukri. 2015. “Influence Effectiveness of Internal Control System and Implementation of Financial Accounting Information System on the Quality of Accounting Information”. *Research Journal of Finance and Accounting*. Vol. 6, No. 11: 547-579

- Sekaran, Uma dan Roger Bougie. 2013. *Research Methods for Business*. Edisi Keenam. UK: John Wiley and Sons Ltd.
- Nuritomo. 2010. *Evaluasi Struktur Pengendalian Internal pada PT Sumber Jaya*. Tesis Gelar Master. Universitas Gadjah Mada.
- Peraturan Pemerintah Nomor 14 Tahun 2014 tentang Pelaksanaan Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat. Presiden Republik Indonesia. 14 Februari.
- Ratliff, Richard L., Wanda A. Wallace., James K. Loebbecke., Dan William G. McFarland. 1988. *Internal Auditing; Principle and Techniques*. New York: The Institute of Internal Auditors.
- Redaksi Global Terkini. 2018. "Diduga Gelapkan Dana Zakat, Lekas Bakal Laporkan Baznas Bone". *Globalterkini.com*. Diakses pada 17 September 2019. Tersedia: <https://www.globalterkini.com/2018/06/diduga-gelapkan-dana-zakat-lekas-bakal-laporkan-baznas-bone.html>
- Redaksi Kabar Daerah. 2017. "Kejari Agama Tahan Tersangka Penggelapan Dana Zakat". *Kabardaerah.com*. Diakses pada 17 September 2019. Tersedia: <https://jabar.kabardaerah.com/kejari-agam-tahan-tersangka-penggelapan-dana-zakat/>
- Redaksi Sulteng Raya. 2016. "Tersangka Korupsi Dana Zakat Ditahan". *Sulteng Raya*. Diakses pada 16 September 2019. Tersedia: <https://sultengraya.com/29196/tersangka-korupsi-dana-zakat-ditahan/>
- Sahri, Yulian. 2018. *Analisis Penerapan Sistem Pengendalian Internal terhadap Pengelolaan Dana Zakat pada Lembaga Amil Zakat Infaq dan Shadaqah Muhammadiyah (LAZISMU)*. Tesis Gelar Master. Universitas Gadjah Mada.
- Sako, Susanti. 2019. "Warga Tolingga Lapor Polisi Dugaan Penyelewengan Dana Zakat Fitrah". *Antaranews.com*. Diakses pada 16 September 2019. Tersedia: <https://gorontalo.antaranews.com/berita/83342/warga-tolinggula-lapor-polisi-dugaan-penyelewengan-dana-zakat-fitrah>
- Sebayang, Esynasali Violetta. 2017. *Evaluasi Sistem Pengendalian Internal Penerimaan dan Pengeluaran Kas pada Organisasi Nirlaba (Studi pada Organisasi Community Development Bethesda)*. Tesis Gelar Master. Universitas Gadjah Mada
- Suyono, E., dan Hariyanto. E. 2012. "Relationship between internal control, internal audit, and organization commitment with good governance:

Indonesian case". *China-USA Business Review*. Vol. 11, No. 9 (September): 1237-1245.

The Institute of Internal Auditors. 2017. *International Standards for the Professional Practice of Internal Auditing (Standards)*. Diakses pada 30 September 2019. <https://na.theiia.org/standards-guidance/Public%20Documents/IPPF-Standards-2017.pdf>

Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat. Presiden Republik Indonesia. 25 November.

Wahyu, Endrati. 2007. *Evaluasi Efektivitas Penerapan Sistem Pengendalian Internal pada Perusahaan Nirlaba (Studi Kasus pada Rumah Zakat Indonesia Yogyakarta)*. Skripsi Gelar Sarjana. Universitas Gadjah Mada.

World Population Review. 2019. *Indonesia Population*. Diakses pada 23 September 2019. <http://worldpopulationreview.com>.

Yin, Robert K. 2009. *Case Study Research: Design and Methods*. Newbury Park London: SAGE Publications Inc.