

## DAFTAR PUSTAKA

- ACUA. (2018). Auditing Against The COSO ERM 2017. Tersedia di [https://customer.acua.org/app\\_themes/acua\\_custom/documents/COSO-2017-ERM-Audit-Program.pdf](https://customer.acua.org/app_themes/acua_custom/documents/COSO-2017-ERM-Audit-Program.pdf), diakses pada 29 Juni 2019.
- Afriandika, N.E. (2017). Evaluasi Pengendalian Internal Berdasarkan COSO Framework Pada Aktivitas Penjualan dan Pengelolaan Kas (Studi Pada PT Indojoya Motor Sukses). Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.
- Anggarini, L.D. (2016). Evaluasi Pengendalian Internal Pada Pelaksanaan Pemupukan Berbasis COSO Integrated Framework 2013 (Studi Kasus PT Campang Tiga). Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.
- Bagranof, N.A., Simkin, M.G., dan Norman, C.S. (2010). *Accounting Information System*. Willey and Sons. USA.
- Badan Pusat Statistik Kota Palu. (2019). Indikator Ekonomi Kota Palu. Tersedia di <https://palukota.bps.go.id/publication/download.html>, diakses pada 14 November 2019.
- Badan Pusat Statistik Kota Palu. (2019). Kota Palu Dalam Angka. Tersedia di <https://palukota.bps.go.id/publication/download.html>, diakses pada 17 September 2019.
- Badan Pusat Statistik Kota Palu. (2015). Proyeksi Penduduk Kabupaten / Kota Provinsi Sulawesi Tengah 2010-2020. Tersedia di <https://www.bps.go.id/publication/download.html>, diakses pada 17 September 2019.
- COSO. (2013). COSO Internal Control – Integrated Framework. Tersedia di <https://www.coso.org/Documents/990025P-Executive-Summary-final-may20.pdf>, diakses pada 18 May 2019.
- Chopra, S. dan Meindl, P. (2016). *Supply Chain Management: Strategy, Planning, and Operation*, 6<sup>th</sup> edition. Pearson Education.
- Dewan Nasional Kawasan Ekonomi Khusus. (2017). Palu. Tersedia di <http://kek.go.id/kawasan/Palu>, diakses pada 18 May 2019.
- Fajarwati, F.Z. (2018). Evaluasi Pengendalian Internal Atas Siklus Penjualan di PT X. Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.
- Gelinas, U.J., dan Dull, R.B. (2008). *Accounting Information Systems*, 7<sup>th</sup> edition. Thomson-south western, USA.
- Gelinas, U.J., Sutton, S.G. dan Federowicz, J. (2008). *Business Processes and Information Technology*. Thomson-south western, USA.
- Jajodia, S., List, W., McGregor, G.W., Strous, L.A.M. (1997). *Integrity and Internal Control in Information Systems* Volume I. Chapman and Hall. UK.
- Moeller, R. (2014). *Executive Guide to COSO Internal Controls : Understanding and Implementing The New Framework*. John Willey and Sons. New Jersey.



Moeler, R. (2011). *COSO Enterprise Risk Management : Establishing Effective Governance, Risk, and Compliance Processes*, second edition. John Willey and Sons. New Jersey.

McNally, J.S. (2013). The 2013 COSO Framework & SOX Compliance. Tersedia di [https://www.coso.org/documents/COSO%20McNallyTransition%20Article-Final%20COSO%20Version%20Proof\\_5-31-13.pdf](https://www.coso.org/documents/COSO%20McNallyTransition%20Article-Final%20COSO%20Version%20Proof_5-31-13.pdf), diakses pada 6 Juli 2019.

Protiviti. (2014). *The Updated COSO Internal Control Framework*. Tersedia di [https://www.protiviti.com/sites/default/files/united\\_states/insights/updated-coso-internal-control-framework-faqs-third-edition-protiviti.pdf](https://www.protiviti.com/sites/default/files/united_states/insights/updated-coso-internal-control-framework-faqs-third-edition-protiviti.pdf), diakses pada 18 May 2019.

Prasanna, D.N. (2017). Evaluasi Sistem Pengendalian Internal dan Desain Standard Operating Procedures (SOP) Persediaan PT Syamdifa Salsa Utama Samarinda. Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.

Romney, M.B., dan Steinbart, P.J. (2015). Sistem Informasi Akuntansi edisi 13 (Novita Puspasari, Trans). Jakarta, Erlangga. (*original work* diterbitkan tahun 2015).

Rama, D.V., dan Jones, F.L. (2006). *Accounting Information Systems*, International Student edition. Thomson-south western, USA.

Simarmata, J.M.R. (2011). Analisis dan Penerapan Pengendalian Internal Atas Siklus Penjualan Pada PT. Kharisma Mataram Jaya Gemilang. Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.

Sitorus, H. (2015). Evaluasi Efektivitas Pengendalian Internal Aktivitas Penjualan Menggunakan COSO Framework (Studi Kasus PT Terang Dunia Internusa). Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.

Saptono, Y.T. (2018). Evaluating Internal Control Effectiveness In PT Aerofood Indonesia Yogyakarta Branch. Program Pasca Sarjana Universitas Gadjah Mada, Yogyakarta.

Yin, Robert K. (2014). *Studi Kasus Desain & Metode*. Rajawali Pers, Jakarta.