

DAFTAR PUSTAKA

- Abdullahi, R., & Mansor, N. (2015). *The Fraud Triangle Theory and Fraud Diamond Theory: Understanding The Convergent and Divergent For Future Research*. International Journal Academic Research In Accounting Finance and Management Sciences, Volume 5 (4).
- Alderman, C. W., Guy, D. M., & Winters, A. J. (1999). *Auditing* (Edisi 5). Orlando: Harcourt Brace & Company.
- Anugerah, F. (2014). *Perhitungan Saldo Kas Optimum Pada Bank XYZ Dengan Menggunakan Metode Boumol dan Miller Orr*. Universitas Gadjah Mada, Yogyakarta.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2014). *Auditing and Assurance Service: An Integrated Approach* (Global Edition). Essex: Pearson Education Ltd.
- Boynton, W. C., & Raymond, N. J. (2006). *Modern Auditing* (Edisi 8). New York: John Willey & Sons. Inc.
- Brigham, E. F., & Houston, J. F. (1998). *Fundamentals of Financial Management* (Edisi 8). Orlando: The Dryden Perss.
- Committee of Sponsoring Organizations of the Treadway Commission (COSO). 2013. *Internal Control—Integrated Framework*. The Framework. New York: COSO
- Fatmawati, I. F. (2013). *Evaluasi Keefektifan Sistme Pengendalian Internal Pada Badan Pelayanan Perizinan Terpadu dan Penanaman Modal Kota Salatiga*. Universitas Gadjah Mada, Yogyakarta.
- Hayes. R., Wallage. P., & Gortemaker. H. (2014). *Princeples of Auditing: Introductions to International Standards on Auditing* (Edisi 3). Edinburgh: Pearson Education Limited
- Hermanson, D. R., & Wolfe, D. (2004). *The Fraud Diamond: Considering Four Elements Of Fraud*. The CPA Journal.
- Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). *Forensic Accounting and Fraud Examination* (Edisi 2). New York: McGraw-Hill.
- Indriantoro, N., & Supomo, B. (1999). *Metode Penelitian Bisnis Untuk Akuntansi dan Manajemen* (Edisi 1). Yogyakarta: BPFE.
- Kobat, R. W. (2014). *Evaluasi Pengendalian Internal Terhadap Penyalahgunaan Aset Pada PT. South Pasific Viscose*. Universitas Gadjah Mada, Yogyakarta.
- Mulyadi. (2001). *Sistem Akuntansi* (Edisi 3). Jakarta: Salemba Empat.
- Patton, M. Q. (2002). *Qualitative Research and Evaluation Methods*. California: SAGE. Inc.
- Perry, L. (2015). *Designing Internal Control For Smaller Entities*.
- Ruankaew, T. (2016). Beyond The Fraud Diamond. *International Journal of Business Management and Economic Research*, Volume 7 (1).
- Sartono, R. A. (2001). *Manajemen Keuangan Teori dan Aplikasi* (Edisi 4). Yogyakarta: BPFE.
- Singleton, A. J., Singleton, T. W., Bologna, G. J., & Lindquist, R. J. (2006). *Fraud*

- Auditing and Forensic Accounting* (Edisi 3). New Jersey: John Willey & Sons. Inc.
- Sugiono, A. (2009). *Manajemen Keuangan Untuk Praktisi Keuangan* (Edisi 1). Jakarta: Grasindo.
- Sugiyono. (2013). *Memahami Penelitian Kualitatif* (Edisi 1). Bandung: CV. Alfabeta.
- Switzer, S. M. (2007). *Internal Audit Reports Post Sarbanes-Oxley: A Guide to Process-Driven Reporting*. New Jersey: John Willey & Sons. Inc.
- Tuanakotta, T. M. (2015). *Audit Kontemporer*. Jakarta: Salemba Empat.
- Vona, L. W. (2008). *Fraud Risk Assessment: Building A Fraud Audit Program*. New Jersey: John Willey & Sons. Inc.
- Wakan, N. Y. (2016). *Pengelolaan Saldo Kas Optimal Daerah: Studi Kasus Pada Pemerintah Provinsi DKI Jakarta*. Universitas Gadjah Mada, Yogyakarta.
- Wang, X. (2014). *Financial Management In The Public Sector: Tools, Applications, and Cases* (Edisi 3). New York: M.E Sharpe. Inc.
- Warren, S. W., Reeve. J. M., & Fess. P. E. (2005). *Financial Accounting* (Edisi 9). Ohio: Thomson South-Western.
- Whittington, R. O., & Pany, K. (2010). *Principles of Auditing and Other Assurance Services* (Edisi 17). New York: McGraw-Hill.
- Yin, R. K. (2003). *Case Study Research Design and Method* (Edisi 4). California: SAGE. Inc.