

## DAFTAR PUSTAKA

- Adamec, B.A., Leinicke, L.M., Ostrosky, J.A. and Rexroad, W.M. 2005. “*Getting a leg up*”, Internal Auditor, Vol. 62 No. 3, pp. 40-5.
- Ahmad, Z., dan D. Taylor. 2009. “*Commitment to Independence by Internal Auditor: The Effects of Role Ambiguity and Role Conflict.*” Managerial Auditing Journal, Vol. 24, No. 9, pp. 899-925.
- Arens, Alvin A. James L. Loebbecke. 2008. *Auditing Pendekatan Terpadu*, Terjemahan oleh Amir Abadi Yusuf, Buku Dua, Edisi Indonesia, Salemba Empat, Jakarta.
- ASX Corporate Governance Council. 2007. Corporate Governance Principles and Recommendations, 2nd ed., ASX, Sydney.
- Bailey, J.A. 2007. “*Best practices for internal auditor independence*”, Internal Auditing, Vol. 22 No. 2, pp. 34-7.
- Blue Ribbon Committee. 1999. Report and Recommendations, Blue Ribbon Committee on Improving the Effectiveness of Corporate Audit Committees, New York Stock Exchange, New York, NY.
- Brody, R.G. and Lowe, D.J. 2000. “*The new role of the internal auditor: implications for internal auditor objectivity*”, International Journal of Auditing, Vol. 4 No. 2, pp. 169-76.
- Cahyono, Dwi. 2008. “*Persepsi Ketidakpastian Lingkungan, Ambiguitas Peran, dan Konflik Peran Sebagai Mediasi antara Program Mentoring dengan Kepuasan Kerja, Prestasi Kerja dan Niat Ingin Pindah.*” Disertasi tidak dipublikasikan. Universitas Diponegoro Semarang.
- COSO (2004). Internal Control – Integrated Framework, Executive Summary, Committee of Sponsoring Organisations, available at: [www.coso.org/documents/COSO\\_ERM\\_ExecutiveSummary.pdf](http://www.coso.org/documents/COSO_ERM_ExecutiveSummary.pdf) (accessed 7 June 2006)
- Damajanti, A. 2003. “*Hubungan antara Mentoring dengan Ambiguitas Peran, Konflik Peran, Kesan Ketidakpastian Lingkungan, Kinerja, dan Niat Pindah di Lingkungan Auditor Junior (Studi Kasus pada KAP di Indonesia).*” Tesis tidak dipublikasikan. Universitas Diponegoro Semarang.

- DeZoort, F.T., Hermanson, D.R., Archambeault, D.S. and Reed, S.A. 2002. "Audit committee effectiveness: a synthesis of the empirical audit committee literature", Journal of Accounting Literature, Vol. 21 No. 2, pp. 38-75.
- Donnelly, D.P., Quirin, J.J. and O'Bryan, D. 2003. "Auditor acceptance of dysfunctional audit behavior: an explanatory model using auditors' personal characteristics", Behavioral Research in Accounting, Vol. 15 No. 1, pp. 87-110.
- Fraser, I. and Henry, W. 2007. "Embedding risk management: structures and approaches", Managerial Auditing Journal, Vol. 22 No. 4, pp. 392-409.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gul, F. and Subramaniam, N. 1994. "Audit committee, gifts and discounts, and familiarity as factors affecting internal auditors' professional objectivity", The Review of Business Studies, Vol. 3 No. 1, pp. 89-99.
- IIA (2004a), "COSO releases new ERM framework", available at: [www.theiia.org/guidance/additional-resources/coso-related-resources/coso-releases-new-erm-framework/](http://www.theiia.org/guidance/additional-resources/coso-related-resources/coso-releases-new-erm-framework/) (accessed 20 September 2011).
- IIA (2004b), "The role of internal auditing in enterprise risk management", available at: [www.iia.org.au/technicalResources/knowledgeitem.aspx?ID=432](http://www.iia.org.au/technicalResources/knowledgeitem.aspx?ID=432) (accessed 20 September 2011).
- Ikatan Akuntan Indonesia. 2004. *Standar Profesional Akuntan Publik*, Salemba Empat : Jakarta.
- Larrick, R.P. 1993. "Motivational factors in decision theories: the role of self-protection", Psychological Bulletin, Vol. 113 No. 3, pp. 440-50.
- McNair, C.J. 1991. "Proper compromises: the management control dilemma in public accounting and its impact on auditor behaviour", Accounting, Organization, and Society, Vol. 16 No. 7, pp. 635-53.
- Messier, W. and Quilliam, W. 1992, "The effect of accountability on judgment: development of hypotheses for auditing", Auditing: A Journal of Practice & Theory, Vol. 11, pp. 123-52 (supplement).

- Messier, Jr., Steven M. Glover, Douglas F. Prawitt, 2005. *Jasa Audit & Assurance: Pendekatan Sistematis*, Edisi Keempat, Salemba Empat, Jakarta.
- Sarens, G. and De Beelde, I. 2006, “*Internal auditors’ perception about their role in risk management: a comparison between US and Belgian companies*”, Managerial Auditing Journal, Vol. 21 No. 1, pp. 63-80.
- Sarwono, S.W. 2002. “*Teori-teori Psikologi Sosial*.” PT Raja Grafindo Persada Sawyer’s. 2005. *Audit Internal Sawyer*, Edisi Kelima, Salemba Empat, Jakarta
- Sekaran, U. 2003. “*Research Methods for Business*.” 4th Ed. New York: John Wiley & Sons Inc.
- Stefaniak, C and Robertson, J.C. 2010. “*When auditors err: how mistake significance and superiors’ historical reactions influence auditors’ likelihood to admit a mistake*”, International Journal of Auditing, Vol. 14, pp. 41-55.