

DAFTAR PUSTAKA

- Albrecht, W. 1996. Employee Fraud. *The Internal Auditor*, 26-37.
- Amrizal. 2004. "Pencegahan dan Pendeteksian Kecurangan Oleh Internal Auditor." http://www.bpkp.go.id/unit/investigasi/cegah_deteksi.pdf
- Apostolou, B., J. Hassell, S. Webber, dan G. Summers. 2001. "The Relative Importance of Management Fraud Risk Factors." *Behavioral Research in Accounting*, Vol. 13, h. 1-24.
- Association of Certified Fraud Examiners, 2004, *Report to the Nation: Occupational Fraud and Abuse*, Austin, TX.
- Berry, L. E. 1983. "Coordinating Total Audit Coverage: Trend and Practices. *The Institute of Internal Auditors Research Foundation*, Vol. 24.
- Bierstaker, James L., R. G. Brody, and C. Pacini. 2006, "Accountants' Perceptions Regarding Fraud Detection and Prevention Methods." *Managerial Auditing Journal*, Vol. 21 No. 5, h. 520-535.
- Blocher, E. 1992. *The Role of Analytical Procedures in Detecting Management Fraud*. Institute of Management Accountants, Montvale, NJ.
- Budi, S. 2008. "Internal Auditor dan Dilema Etika". *Ringkasan Penelitian*, <http://www.theakuntan.com/riset/internal-auditor-dan-dilema-etika/-31k>.
- Calderon, T.G. and Green, B.P. 1994. "Signaling Fraud by Using Analytical Procedures." *Ohio CPA Journal*, Vol. 53 No. 2, h. 27-38.
- Chen, C. and Sennetti, J. 2005. "Fraudulent Financial Reporting Characteristics of The Computer Industry Under A Strategic-Systems Lens." *Journal of Forensic Accounting*, Vol. VI No. 1, h. 23-54.
- Ghozali, Imam. 2005. *Aplikasi Analisis Multivariate dengan Program SPSS (Edisi III)*. Semarang: Badan Penerbit Undip.
- Gramling, A. dan P.M. Myers. 1997. "Practicioners' and User's Perceptions of The Benefits Certification of Internal Auditors." *Accounting Horizons*, Vol. 11.
- Hackenbrack, K. 1993. "The Effect of Experience with Different Sized Clients on Auditor Evaluations of Fraudulent Financial Reporting Indicators." *Auditing: A Journal of Practice & Theory*, Vol. 12, h. 99-110.

- Haugen, Susan and Selin, J.Roger. 1999. "Identifying and Controlling Computer Crime An Employee Fraud." *Industrial Management & Data Systems* 99/8, h.340-344.
- Hylas, R.E. and Ashton, R. 1982. "Audit Detection of Financial Statement Errors." *The Accounting Review*, Vol. 57 No. 4, h. 751-65.
- Kaminski, K. and T.S. Wetzel. 2004. "Financial Ratios and Fraud: An Exploratory Study Using Chaos Theory." *Journal of Forensic Accounting*, Vol. V No. 1, h. 147-72.
- Koroy, Tri Ramaraya. 2008. "Pendeteksian Kecurangan (Fraud) Laporan Keuangan oleh Auditor Eksternal." *Jurnal Akuntansi dan Keuangan*, Vol. 10, No. 1, h. 22-33.
- Loebbecke, J.K., Eining, M.M. dan Willingham, J.J. 1989. "Auditors' Experience with Material Irregularities: Frequency, Nature, and Detect-ability." *Auditing: A Journal of Practice & Theory*, Vol. 9, h. 1-28.
- Moyes, G. dan Baker, C.R. 2003. "Auditors' Beliefs about The Fraud Detection Effectiveness of Standard Audit Procedures." *Journal of Forensic Accounting*, Vol. IV No. 2, h. 199-216.
- Pincus, K. 1989. "The Efficacy of A Red Flags Questionnaire for Assessing The Possibility of Fraud." *Accounting, Organizations, and Society*, Vol. 14, h.153-63.
- Robbins, Stephen P., 2008, *Perilaku Organisasi (Edisi 12)*. Jakarta: Salemba Empat.
- Salman, Khairansyah. 2005. "Audit Investigatif; Metoda Efektif dalam Pengungkapan Kecurangan." *Makalah Seminar Nasional Auditing Forensik*, PPA UGM, Yogyakarta.
- Sekaran, Uma. 2003. *Research Methods For Business (4th ed)*. United States of America: John Wiley & Sons, Inc.
- Sofjan, Irwan. 2005. "Fraud Detection, Prevention and Investigative Audit – an Overview." *Makalah Seminar Nasional Auditing Forensik*, PPA UGM, Yogyakarta.
- Suartana, I Wayan dan Kartana, I Wayan. 2008. "Pengalaman Audit, Red Flags, dan Urutan Bukti." *Paper disajikan dalam Simposium Nasional Akuntansi 11*.
- Supono dan Yulianto, Agus. 2007. *Audit Berpeduli Risiko*. Bogor: Pusat Pendidikan dan Pelatihan Pengawasan BPKP.

Supriadi. 2010. "Pentingnya Bank Memiliki Program Pencegahan Kecurangan".
<http://excellent-lawyer.blogspot.com/2010/04/membebasikan-perbankan-nasional-dari.html>

Thompson, C. Jr. 1992. "Fraud". *Internal Auditor*, August, h. 19-23.

Tunggal, Amin Widjaja. 1992. *Pemeriksaan Kecurangan (Fraud Auditing)*.
Jakarta: Rineka Cipta.

_____. 2005. *Audit Kecurangan (Suatu Pengantar)*. Jakarta:
Harvindo.

Wright, A. and Ashton, R. 1989. "Identifying Audit Adjustments with Attentiondirecting Procedures." *The Accounting Review*, Vol. 64 No. 4, h. 710-728.