

DAFTAR PUSTAKA

- American Institute Public Accountants (AICPA). 2002. *Consideration Of Fraud in a Financial Statement Audit. Statement on Auditing Standardss No. 99*. New York, NY: AICPA.
- Bapepam, *Kasus PT Kimia Farma Tbk*, Siaran Pers Bapepam, 27 Desember 2002
- Brewer, N. T. dan Chapman, G. B. 2002. *The fragile basic anchoring effect. Journal of Behavioral Decision Making*, 15, 65-77.
- Carlson, J. R. dan George, J. F. 2004. *Media Appropriateness in the conduct and discoverry of deceptive communication : The relative influence of richness and synchronicity. Group Decision and Negotiation*. Vol. 13, No. 1,h. 5-28.
- Carlson, J. R., George, J. F., Burgoon, J. K., Adkins, M., dan White, C. H. 2004.*Deception in computer mediated communication. Group Decision and Negotiation*, Vol. 13, No. 1, h. 5-28.
- Carlson, J. R., dan Zmud, R. W. (1999). *Channel expansion theory and the experiential nature of media richness perceptions. Academy of Management Journal*, 42(2). 153-170.
- Cefaratti, Meghann dan Reza Barkhi. 2013. *The Effects of Communication Media and Client Familiarity on Auditors' Confidence in Deception Detection. Journal of Forensic and Investigative Accounting*. Vol. 5, No. 2, h.1-26.
- Daft, R. L. dan Lengel, R. H. 1986. *Organizational information requirements: Media richness and structural design. Management Science*, Vol. 32, h. 554-571.
- Dennis, A. R. dan Kinney, S. T. 1998. *Testing media richness theory in the new media:The effects of cues, feedback, and task equivocality. Information Systems Research*, 9(3), 256-274.
- Ekman, P. 1992. *Telling Lies*. New York: W.W. Norton.
- Ekman, P. dan Friesen, W. V. 1972. *Hand movements. Journal of Communication*, 22, 353-372.
- Fairchild, Richard. 2007. *Audit Tenure, Report Qualification, and Fraud. Working Paper Series*.

- Ghozali, Imam. 2008. *Desain Penelitian Eksperimental*. Semarang : Badan Penerbit Universitas Diponegoro.
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. 5 ed. Semarang : Badan Penerbit Universitas Diponegoro.
- Grice, H. P. 1989. *Studies in the Way of Words*. Cambridge, MA: Harvard University Press.
- IAPI. 2011. *Standar Profesional Akuntan Publik Per 31 Maret 2011*. Jakarta: Salemba Empat.
- Lee, C., dan Welker, R. 2010. *Does familiarity with an interviewee's white lying make it easier to detect the interviewee's deception? Journal of Forensic and Investigative Accounting*, 2(1), 161-178.
- Levine, T. R dan McCornack, S. A. 1992. *Linking love and lies: A formal test of the McCornack and Parks model of deception detection. Journal of Social and Personal Relationships*, Vol. 9, h. 143-154.
- Menteri Keuangan. 2008. *Peraturan Menteri Keuangan Republik Indonesia Nomor 17/PMK.01/2008 tentang "Jasa Akuntan Publik"*. Jakarta.
- Morris, D. E. (1993). *Analysis of auditors' perceptions and over-reliance on negative information. Managerial Auditing Journal*, 8(6), 14-24.
- Mulyadi. 2002. *Auditing*, Edisi 6, Salemba Empat, Jakarta.
- Salmon, S. dan Joiner, T.A. 2005. *Toward an understanding communication channel preferences for the receipt of management information. Journal of American Academy of Business, Cambridge*, 7(2), 56-62.
- Sekaran, Uma, dan R. Bougie. 2011. *Research Methods for Business: A Skill Building Approach*. 5 ed. West Sussex : John Wiley dan Sons Ltd.
- Sheer, V.C. dan Chen, L. 2004. *Improving media richness theory: A study of interaction goals, message valence, and task complexity in manager-subordinate communication. Management Communication Quarterly*, 18(1), 76-93
- Suhendi, "Pembobolan Bank Syariah Mandiri Bogor", <http://www.tribunnews.com/nasional/2013/10/23/pembobolan-bank-syariah-mandiri-bogor-kejahatan-terorganisir>. diakses 12 Juni 2014
- Vrij, A. dan Mann, S. 2004. *Detecting deception: The benefit of looking at a combination of behavioral, auditory, and speech content related cues in a systematic manner. Group Decision and Negotiation*, 13(1), 61-79.

- Zhou, L., Burgoon, J., dan Twitchell, D. 2003. *A longitudinal analysis of language behavior of deception in email*. In H. Chen et al. (Eds), ISI 2003, LNCS 2665 (pp. 102–110). Berlin Heidelberg: Springer-Verlag.
- Zuckerman, M., Koestner, R., dan Driver, R. 1981. *Beliefs about cues associated with deception*. *Journal of Nonverbal Behavior*, 6(2), 105-114.