

## DAFTAR PUSTAKA

- Arens, *et al.* (2017). *Auditing and Assurance Services: an Integrated Approach 16th Edition*. United States: Pearson
- Institut Akuntan Publik Indonesia. (2013). Standar Audit (SA) 200: Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit. Jakarta: Institut Akuntan Publik Indonesia.
- Institut Akuntan Publik Indonesia. (2013). Standar Audit (SA) 315: Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material Melalui Pemahaman atas Entitas dan Lingkungannya. Jakarta: Institut Akuntan Publik Indonesia.
- Institut Akuntan Publik Indonesia. (2013). Standar Audit (SA) 320: Materialitas Dalam Tahap Perencanaan dan Pelaksanaan Audit. Jakarta: Institut Akuntan Publik Indonesia.
- Institut Akuntan Publik Indonesia. (2013). Standar Audit (SA) 520: Prosedur Analitis. Jakarta: Institut Akuntan Publik Indonesia.
- International Auditing and Assurance Standards Board. (2007). *ISA 200: Overall Objective of the Independent Auditor, and the Conduct of an Audit in Accordance with International Standards on Auditing*. United States of America: International Federation of Accountants
- Kieso, D. E., Weygandt, J. J., Warfield, T. D. (2018). *Intermediate Accounting: IFRS Edition 3rd Edition*. Hoboken, NJ: John Wiley & Sons, Inc.
- Louwers, T. J., Blay, A., Sinason, D. H., Strawser, J. R., & Thibodeau, J. C. 2018. *Auditing and Assurance Services. 7th Edition*. New York: McGraw-Hill