

DAFTAR PUSTAKA

- Aditya, M., Tjungadi, H., & Rahadian, Y. (2020). Akuntabilitas dan Pengendalian Internal Pelaporan Keuangan pada Gereja Toraja ABC. 12(2), 241–264.
- Adli, S. N., & Suryani, E. (2019). Pengaruh Leverage, Pergantian Manajemen, Dan Audit Fee Terhadap Auditor Switching. Jurnal Aset (Akuntansi Riset), 11(2), 288–300
- Bigoni, & Funnell, W. (2013). *Rethinking the sacred and secular divide: Accounting and accountability practices in the Diocese of Ferrara (1431-1457)*. Accounting, Auditing and Accountability Journal, 26(4), 567–594.
- Bovens, M. (2007). *Analysing and assessing accountability: a conceptual framework*. E.L.J. 2007, 13(4), 447-468. European Law Journal, 13(4), 447–468.
- Bovens, M. (2007). Analysing and Assessing Accountability; A Conceptual Framework. European Law Journal, Vol. 13, No. 4: 447-468
- Bovens, Mark. 2020. Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism. West European Politics. Vol. 33, No. 5.
- Brandsma, Gijs Jan & Schillemans, Thomas. (2012). *The Accountability Cube: Measuring Accountability. Journal of Public Administration Research and Theory*
- Bufarwa, I. M., Elamer, A. A., Ntim, C. G., & AlHares, A. (2020). Gender diversity, corporate governance and financial risk disclosure in the UK. International Journal of Law and Management
- Burlea, A. S., & Popa, I. (2013). Legitimacy Theory. Encyclopedia of Corporate Social Responsibility, 1579–1584.

Committee of Sponsoring Organizations (COSO). 2013. *Internal Control – Integrated Framework*.

Duncan & Morris H. (1999). *Internal Control Systems in US Churches: An Examination of The Effects of Church Size and Denomination on Systems of Internal Control*. Accounting, Auditing & Accountability Journal, 12 (2), 142– 164.

Furqan, Ridho Al. 2017. *Implementasi Business Process Fraud Risk Assessment Untuk Meminimalisir Risiko Kecurangan Studi Kasus Pada PT. TI*. Tesis. Jakarta. Fakultas Ekonomi dan Bisnis Universitas Indonesia.

Ginting, & Agusmasnita (2014), Akuntabilitas Keuangan Dalam Organisasi Gereja Protestan: Studi Fenomenologi Pada Gereja GBKP di Perumnas Simalingkar, SkripsiS1,<http://digilib.unimed.ac.id/>.

Hartanti, Astri. (2017). *Analisis dan Perancangan Pengendalian Internal Pada Siklus Pendapatan Entitas Nirlaba (Studi Kasus Pada Yayasan ABC)*. Tesis. Jakarta. Fakultas Ekonomi dan Bisnis Universitas Indonesia

Isnanto, Y., Suharno, & Widarno, B. (2020). Pengaruh Kejelasan Sasaran Anggaran, Pengendalian Akuntansi Dan Sistem Pelaporan Terhadap Akuntabilitas KinerjaInstansi Pemerintah. Akuntansi Dan Sistem TeknologiInformasi 15(1), 489–501.

Jeffrey, C. (2008). *Internal Control at Private Companies and Nonprofits*. The CPA Journal, Volume 78 (9), 52-54

Laughlin, R.C. (1998). *Accounting in its social context: an analysis of the accounting systems of the Church of England*. Accounting, Auditing & Accountability Journal, 1 (2), 19–42.

- Lovita, E., Sudarma, M., Zaki Baridwan, & Roekhudin, R. (2020). Building Supplier Loyalty As A Pillar Of Internal Control In Retail's Business. *Eurasia: Economics & Business*, 10(40), 8–17.
- Manuaba, I. A. (2019). Pengaruh audit operasional dan pengendalian internal terhadap kinerjab karyawan. *E-Jurnal Akuntansi*. Doi
- Mardiasmo. 2019. Perpajakan Edisi Terbaru. Yogyakarta : CV Andi Offset.
- Maria Desytriasih & Maswar Patuh Priyadi, (2021). Pengaruh akuntabilitas, motivasi, kepuasan kerja dan Pengendalian internal terhadap kinerja organisasi. *Jurnal Ilmu dan Riset Akuntansi*, e-ISSN: 2460-0585
- Mulyadi, 2001, *Sistem Akuntansi*, Edisi Ketiga, Cetakan Ketiga, Penerbit Salemba Empat, Jakarta.
- Pramesti, Ardhita, Ester Candra Riyandini, dan David Adechandra Aschedica Pesudo. 2018. “Akuntabilitas Dan Pengendalian Internal Pada Organisasi Nirlaba (Studi Pada Gbi Ambarawa).” *Behavioral Accounting Journal* 1 (2): 176–92.
- Romney, M. B., Steinbart, P. J. (2014). *Accounting Information Systems* (Edisi 13), Prentice Hall.
- Sari, dan Zuhrotun. 2006. Keinformatifan Laba di Pasar Obligasi dan Saham: Uji Liquidation Option Hypothesis, Padang: Simposium Nasional Akuntansi 9.
- Sawyer, Dittenhofer, S. Cheiner, 2005. *Internal Auditing*, Buku Satu, Edisi Kelima, Jakarta : Salemba Empat
- Sugiyono. (2013). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta

Waluyo. 2007. Manajemen Publik: Konsep, Aplikasi dan Implementasinya dalam Pelaksanaan Otonomi Daerah. Cetakan 1. Bandung: Mandar Maju.

Winarno, Wing Wahyu, 2006, Sistem Informasi Akuntansi, Yogyakarta: UPP STIM YKPN Yogyakarta.

Zamzami, dkk. 2013. Audit Internal Konsep Dan Praktik, Yogyakarta, Gajah Mada University press.