

DAFTAR PUSTAKA

Buku

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2023). *Auditing and Assurance Services*, Global Edition. Pearson Education Limited.
- Johnson, R. N., & Wiley, L. D. (2021). *Auditing: A Practical Approach with Data Analytics*.
- Kieso, D. E., Warfield, T. D., & Weygandt, J. J. (2020). *Intermediate Accounting: IFRS Edition* (4th ed.). Wiley.
- Romney, M., Steinbart, P., Summers, S., & Wood, D. (2021). *Accounting Information Systems*. Pearson Education Limited.
- Suwanda, D., Rusdian, H. U., & Hamid, A. A. A. (2023). *Dasar-Dasar Audit Laporan Keuangan*. CV Cendekia Press.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2022). *Financial Accounting with International Financial Reporting Standards*. Wiley.
- Moore Indonesia. (2024). *Company Profile*. Moore.

Peraturan

- Human Resource Development. (2025). *Struktur Organisasi*. KAP Mirawati Sensi Idris.
- Ikatan Akuntan Indonesia (IAI). (2024). *Standar Akuntansi Keuangan*. Ikatan Akuntan Indonesia.
- Institut Akuntan Publik Indonesia. (2021). *Standar Profesional Akuntan Publik*. Institut Akuntan Publik Indonesia. <https://iapi.or.id/standar-profesionalakuntan-publik/>

Undang-Undang Nomor 5 Tahun 2011 Tentang Akuntan Publik, (2011).
<https://peraturan.bpk.go.id/Details/39139>

Website

Kementrian Keuangan Republik Indonesia. (2020)
<https://pppk.kemenkeu.go.id/in/post/kantor-akuntan-publik>

