

DAFTAR PUSTAKA

- Al-Sady, D. F. S., Dabaghia, M. N., & Alhorani, A. (2021). *Role of Internal Control Components in the Development of External Auditor Performance in Accordance With Coso Decisions: a Field Study on Audit Offices/Bureaus in Gaza Strip*. *Academy of Accounting and Financial Studies Journal*.
- Chan, K. C., Chen, Y., & Liu, B. (2021). *The Linear and Non-Linear Effects of Internal Control and Its Five Components on Corporate Innovation: Evidence from Chinese Firms Using the COSO Framework*. *European Accounting Review*, 30(4), 733–765. <https://doi.org/10.1080/09638180.2020.1776626>
- COSO. (2019). *COSO Internal Control - Integrated Framework: An Implementation Guide for the Healthcare Industry*. COSO - Committee of Sponsoring Organizations of the Treadway Commission, January, 5.
- Khairi, H. (2022). *A Model for Simplifying the Organizational Structure of the Bureaucracy in Indonesia*. *Transformasi: Jurnal Manajemen Pemerintah*.
- Lestari, W., Asfi, M., & Setiawati, A. (2019). *Sistem Pengendalian Internal Atas Piutang Menggunakan Metode Analisis Umur Piutang (Aging Schedule) Pada CV. AGS'NIE*.
- Nurtanzila, L., & Nurpita, A. (2018). *Penggunaan Arsip untuk Kegiatan Administrasi: Tinjauan Di Kota Yogyakarta*. *Jurnal Kearsipan*.
- PT Jaya Kontruksi Manggala Tbk. (2021). *Laporan Tahunan & Laporan Keberlanjutan PT Jaya Kontruksi Manggala Pratama Tbk 2021*.
- PT Jaya Teknik Indonesia. (2022). *Company Profile PT Jaya Teknik Indonesia*. https://www.jayateknik.com/id_ID/
- PT Jaya Teknik Indonesia. (2022). *Dokumen Internal PT Jaya Teknik Indonesia*.
- PT Jaya Teknik Indonesia. (2022). *Surat Keputusan Direksi*.
- Sia, V. N. (2019). *Penerapan Model Coso Untuk Peningkatan Fungsi Pengendalian Internal: Studi Pada Agency Administração De Aeroporto E Navegação Aérea De Timor-Leste*. *Jurnal Ekonomi Dan Bisnis Airlangga*. <https://doi.org/10.20473/jeba.V29I22019.6220>