

## REFERENCES

- Alvin A. Arens, R. J. (2014). *Auditing and Assurance Services : An Integrated Approach*. Pearson Education Limited.
- Al-Zubi, Z. (2014). The Extent of Employee's Compliance to the Internal Control system on the Reliability and Creditability of Financial Statements. *Journal of Scientific Research & Reports*.
- Ambarriani, A. S. (2012). Retrieved from Pusat Kebijakan Manajemen Kesehatan FK UGM-Prosedur Pengendalian Internal: <http://manajemenrumahsakit.net/wp-content/uploads/2012/07/12.-Prosedur-Pengendalian-Internal.docx>.
- Anas, A. A. (2012). Retrieved from Website Resmi Pemerintah Kabupaten Banyuwangi-Pertanggungjawabananggaran/CALK2012: [http://banyuwangikab.go.id/media/pertanggung\\_jawaban\\_anggaran/pdf/CaLK2012.pdf](http://banyuwangikab.go.id/media/pertanggung_jawaban_anggaran/pdf/CaLK2012.pdf)
- Bastian, I. (2008). *Akuntansi Kesehatan*. Jakarta: Erlangga.
- C., K., & A., C. (2006). *Auditing Theory and Practise II*. Athens: Stamouli.
- Chillimuntha, A. K. (2011). Home care services and development perspective: a study on customer perception and acceptability in the urban parts of India. *Manipal University*.
- Commission, C. o., & PWC . (2013). *Internal Control- Integrated Framework*.
- COSO. (2013). Retrieved from [https://na.theiia.org/standards-guidance/topics/Documents/Executive\\_Summary.pdf](https://na.theiia.org/standards-guidance/topics/Documents/Executive_Summary.pdf)
- COSO. (2017). Retrieved from <https://www.coso.org/Pages/aboutus.aspx>
- Dewi, S. P. (2012). Pengaruh Pengendalian Internal dan Gaya Kepimpinan Terhadap Kinerja Karyawan SPBU Yogyakarta (Studi Kasus Pada SPBU Anak Cabang Perusahaan RB.Group). *Jurnal Nominal Vol 1.No.1*, 1-22.
- Drs. Yos E. Hudyono, A. (2013, January 15). *Rumah Sakit pertama di Indonesia*. Retrieved from Perdhaki: <https://perdhaki.org/2013/01/15/rumah-sakit-pertama-di-indonesia/>

- Fahmi, I. (2012). *Manajemen Kinerja Teori dan Aplikasi*. Bandung: Alfabeta.
- Gitayani, W. (2015). Pengaruh Gaya Kepemimpinan, Sistem Pengendalian Internal (SPI) Dan Partisipasi Penyusunan Anggaran Terhadap Kinerja Karyawan Bagian Akuntansi. *E-journal SI Ak Universitas Pendidikan Ganesha*, 1-11.
- Hani, U., & et al. (2013). Inventory Management Of Medical Consumables In Public Hospital: A Case Study. *Scientific and Academic Publishing*, 128-133.
- Hendri, E. (2013). Analisis Faktor-Faktor Yang Mempengaruhi Kinerja Pegawai Pada Fakultas Ekonomi Universitas PGRI Palembang. *Jurnal Media Wahana Ekonomika Vol.10 No.3* , 1-20.
- Heyyel, W. &. (1987). *Hand Book of Modern Office Management and Administration Service*. New Jersey : McGraw Hill Inc.
- IAI. (2010). *PSAK 23: Pendapatan*. Jakarta: IAI.
- Jan, I. (2013). *Introduction Revenue*. Retrieved from Accounting Explained: <http://accountingexplained.com/financial/introduction/revenue>
- Lasso, A. B. (2016). Pengaruh Pengendalian Intern Terhadap Kinerja Karyawan Bagian Produksi PT. Brother Silver. *Jurnal Ilmu dan Riset Akuntansi Vol. 5 No.11*, 1-5.
- Loscocco, K. (1989). The interplay of personal and job characteristics in determining work commitment. *Social Science Research*, 370-394.
- Maharani, F. L., & Maria, S. (2015). Pengaruh Pengendalian Internal Terhadap Kinerja Karyawan Pada Divisi Pelayanan Medis di Rumah Sakit Jember Klinik. *Jurnal Akuntansi Universitas Jember Vol. 13*, 58-69.
- Mangkunegara, A. P. (2002). *Manajemen Sumber Daya Manusia Perusahaan*. Bandung: Remaja Rosdakarya.
- Mardi. (2011). *Sistem Informasi Akuntansi*. Bogor: Ghalia.
- Ministry of Health, M. o. (n.d.). *Klasifikasi & Perizinan Rumah Sakit*.
- Musau, S., & Vian, T. (2008). *Fraud in Hospitals, Anticorruption brief by U4 Anticorruption Resource Centre*. Boston.

Oktarnia, L. (2014). Pengaruh Pengendalian Internal Terhadap Kinerja Karyawan Pada Bidang Keuangan Rumah Sakit TanjungPinang Dan Bintan. *Jurnal Universitas Maritim Raja Ali Haji*, 1-26.

Oseifuah, E. K., & Gyekye, A. B. (2013). internal control in small and microenterprises in the vhembe district limpopo province, south africa. *European Scientific Journal* , 241-251.

Prawirosentono, S. (2008). *Manajemen Sumberdaya Manusia Kebijakan Kinerja Karyawan*. Yogyakarta: BPFE.

Rahayu, R. P. (2013). Pengaruh Pengendalian Intern Terhadap Kinerja Karyawan Pada PT. Ramajaya Pramukti. *Jurnal Universitas Riau*.

Rittenberg, L. E., & Schwieger, B. J. (2005). *Auditing Concepts for a Changing Environment, (2nd Edition)*. Fort Worth, TX: The Dryden Press.

Robbins, S. P. (2007). *Perilaku Organisasi*. Jakarta: Gramedia.

RSPAD Gatot Subroto. (2017). Retrieved from <http://rspadgs.net/index.php/page/1>

Rumah Sakit Umum Kota Tangerang Selatan- Struktur Organisasi. (2017). Retrieved from <http://rsud.tangerangselatankota.go.id/profile/struktur-organisasi/>

Sekaran, U., & Bougie, R. (2013). *Research Methods for Business*. John Wiley & Sons Ltd.

Sharma, D. A. (2010). *Auditing*. New Delhi: V.K (India) Enterprises.

Shoimah, S. L. (2015). Pengaruh Pengendalian Internal Terhadap Kinerja Karyawan Hotel di Kabupaten Jember. *Jurnal Akuntansi Universitas Jember*, 1-8.

Sigilai , D. K., & Njiru, A. (2016). Assessment of Internal Control Systems Effects on Revenue Collection At Nakuru Level Five Hospital. *International Journal Of Economics, Commerce and Management*, 1004-1002.

Simangunsong, R. (2014). The Impact of Internal Control Effectiveness and Internal Audit Role toward the Performance of Local Government. *Research Journal of Finance & Accounting Vol.5 No.7*, 50-58.

Simkin, M. G. (2013). *Accounting Information System* . Singapore: John Wiley & Sons Singapore Pte. Ltd. .

Singapore, M. A. (2014). *Internal Control*. Singapore: Monetary Authority of Singapore.

Soedjono. (2005). Pengaruh Budaya Organisasi Terhadap Kinerja Organisasi dan Kepuasan Kerja Karyawan pada Terminal Penumpang Umum di Surabaya. *Jurnal Manajemen & Kewirausahaan Vol. 7 No. 1, 22-47*.

Soubbotina, T. P. (2004). *Beyond Economic Growth An introduction to sustainable development*. World Bank.

Stirling, J. (2008). *Hr Best Practices*. Retrieved from Career One: <https://advertisers.careerone.com.au/hr/hr-best-practices/recruiting-hiring-advice/attracting-job-candidates/cultivate-commitment.aspx>

Suardi. (2014). Peran Pimpinan Rumah Sakit Dalam Meningkatkan Kinerja Pegawai di Rumah Sakit Aji Batara Agung Samboja Kabupaten Kutai Kartanegara. *E-jurnal Ilmu Pemerintahan* , 2210-2223.

Sujarweni, V. W. (2015). *SPSS Untuk Penelitian*. Yogyakarta: Pustaka Baru Press.

Suryana. (2006). *Kewirausahaan Pedoman Praktis: Kiat dan Proses menuju sukses* . Jakarta: Penerbit Salemba.

Susan Campbell CPA, J. H. (2008). *Internal Control for Small Business*. Melbourne: CPA Australia.

Sutton, B. S. (2009). Tuberculosis control among HIV- infected populations in Africa: priorities for economic development . *International Journal of Business Research* .

Timple, D. (2011). *Memotivasi Pegawai, Seri Manajemen Sumber Daya Manusia*. Jakarta: Elex Media Komputindo.

Trianingsih, S. (2007). Independensi Auditor Dan Komitmen Organisasi Sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepimpinan, Dan

Budaya Organisasi Terhadap Kinerja Auditor. *Simposium Nasional Akuntansi X*, 1-56.

Vance, R. (2006). *Employee engagement and commitment: A guide to understanding, measuring and increasing engagement in your organization*. Society for Human Resource Management Foundation.

Walton, P., & Aerts, W. (2006). *Global Financial Accounting and Reporting: Principle and Anaylsis*. Boston, USA: Cengage Learning EMEA. Retrieved March 29, 2017

Wardlow, P. (2005). *Elements: Definitions of Revenues and Expenses-TAB B*. Federal Accounting Standards Advisory Board.

Weygandt, J., & Kieso, D. (2012). *Accounting Principles 10E International student version* (10E ed.). John Wiley & Sons Inc.

Wirawan. (2009). *Evaluasi Kinerja Manajemen Sumber daya manusia* . Jakarta: Salemba Empat.

Wungu, J., & Brotoharsojo, H. (2003). *Tingkatan Kinerja Perusahaan* . Jakarta: PT. Raja Grafindo Persada.

Yuliani, Y., & Sularso, H. (2013). Analisis Realisasi Pendapatan Rumah Sakit Umum Daerah Kabupaten/Kota Se- Eks Karesidenan Tasikmalaya. *Jurnal Universitas Jendral Soedirman*, 758-782.

Yuliani, Y., & Sularso, H. (2013). Analisis Realisasi Pendapatan Rumah Sakit Umum Daerah Kabupaten/Kota Se- Eks Karesidenan Tasikmalaya. 758-782.

Zin, R. M. (2004). Perception of Professional Engineers Toward Quality of Work Life and Organizational Commitment . *Gajahmada International Journal of Business Vol. 6 No.3*, 323-334.