

DAFTAR SINGKATAN

Nomor	Singkatan	Istilah
1	ACFE	<i>Association of Certified Fraud Examiners</i>
2	AICPA	<i>American Institute Certified Public Accountant</i>
3	BEI	Bursa Efek Indonesia
4	SAS	<i>Statement of Auditing Standards</i>
5	ROA	<i>Return on Aset</i>
6	IAPI	Institut Akuntan Publik Indonesia
7	WC	<i>Working Capital</i>
8	NCO	<i>Non Current Operating</i>
9	ATS	<i>Average Total Assets</i>