

DAFTAR PUSTAKA

- Abbott, L. J., dan S. Parker. 2002. *Audit committee characteristics and auditor switches*. Research in Accounting Regulation, 15, 151-166.
- Adams, J. S. 1963. *Toward an Understanding of Inequity*. Journal of Abnormal Social psychology, 67, 422-436.
- Adelin, V. 2013. *Pengaruh Pengendalian Intern, Ketaatan Aturan Akuntansi, dan Perilaku Tidak Etis terhadap Kecenderungan Kecurangan Akuntansi Studi Pada BUMN Kota Padang*. Fakultas Ekonomi. Universitas Negeri Padang.
- Albrecht, W. S., C. Albrecht, dan C. C. Albrecht. 2008. *Current trends in fraud and its detection*. Information Security Journal: A global perspective. Vol.17. pp.1-32.
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., dan M. F. Zimbelman. 2012. Fraud examination (fourth edition). OH, USA: South Western Cengage Learning.
- American Institute of Certified Public Accountants. 1987. AICPA Professional Standards Vol. 1. New York: AICPA.
- Anand, V., B. E. Ashforth, dan M. Joshi. 2004. *Business as usual: The acceptance and perpetuation of corruption in organizations*. Academy of Management Perspectives, 18(2), 39-53.
- Andon, P., C. Free, dan B. Scard. 2015. *Pathways to accountant fraud: Australian evidence and analysis*. Accounting Research Journal, 28(1), 10-44.
- Arens, A., A. dan J. K. Loebbecke. 2006. *Auditing*, Englewood Cliffs, New Jersey: Prentise- Hall.
- Arens, A. A., J. R. Ellder dan B. Mark. 2008. *Auditing dan jasa Assurance Pendekatan Terintegrasi*. Jakarta: Erlangga.
- Association of Certified Fraud Examiners. 2016. *Report to the nations on occupational fraud and abuse*. Association of Certified Fraud Examiners. <https://www.acfe.com/rtn2016/docs/2016-report-to-the-nations.pdf>.
- Australian Institute of Criminology dan Pricewaterhouse Coopers (AIC dan PwC). 2003. *Serious fraud in Australia and New Zealand. Research and Public Policy Series*, No. 48. Canberra: Australian Institute of Criminology.
- Badan Pengawasan Keuangan dan Pembangunan. 2002. *Upaya Pencegahan dan Penanggulangan Korupsi Pada Pengelolaan APBN/APBD*. Tim Pengkajian SPKN.

- Colquitt, J., J. Lepine, dan M. Wesson. 2009. *Organizational Behavior*. McGraw Hill. International Edition.
- Committee of Sponsoring Organizations of the Treadway Commission. 2013. *Internal Control-Integrated Framework*. Durham: North Carolina.
- Cressey, D. R. 1953. *Other People's Money*. Montclair, NJ: Patterson Smith.
- Cressey, D. R. 1971. *Other peoples' money: A study in the social psychology of embezzlement*. Glencoe: Free Press.
- Dellaportas, S. 2013. *Conversations with inmate accountants: Motivation, opportunity and the fraud triangle*. Accounting fórum, 37(1), 29-39.
- Demir, M. 2011. *Effects of organizational justice, trust and commitment on employees' deviant behavior*. Anatolia – An International Journal of Tourism and Hospitality Research. 22. 204-221. 10.1080/13032917.2011.597934.
- Dunk, A. 1993. *The Effect of Budget Emphasis and Information Asymmetry on the Relation between Budgetary Participation and Slack*. The Accounting Review, 68(2), 400-410. Retrieved from <http://www.jstor.org/stable/248408>.
- Eib, C. 2015. *Processes of Organizational Justice: Insights into the perception and enactment of justice* (Doctoral dissertation, Department of Psychology, Stockholm University).
- Ernst dan Young. 2009. *Detecting Financial Statement Fraud: What Every Manager Needs to Know*. E & Y LLP: London. pp. 1-8. www.ey.com.
- Ghozali, I. 2016. *Aplikasi Analisis Multivariante dengan Program SPSS 23*: Badan Penerbit Universitas Diponegoro.
- Gibson, J. L., J. M. Ivancevich, dan Donnelly. 1996. *Organisasi: Perilaku, Struktur, Proses*. Diterjemahkan oleh Ninuk Adriani. Jakarta: Binarupa Aksara.
- Greenberg, J. 1986. *Determinants of perceived fairness of performance evaluations*. Journal of Applied Psychology, 71, 340–342.
- Hartono, J. 2013. *Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-pengalaman*. Edisi 5. BPFE-Yogyakarta. Yogyakarta.
- Hendriksen, E., S., dan M., F., Van Breda. 2008. *Teori Akuntansi Buku Satu, Edisi kelima*. Jakarta: Interaksa.
- Homans, G. C. 1961. *Social behavior: Its elementary forms*. New York: Harcourt, Brace, and World.
- Hooper, M. J., dan C. M. Pornelli. 2010. *Deterring and Detecting Financial Fraud: A Platform for Action*. Retrieved on <http://www.thecaq.org/docs/reports-and>

publications/deterringand-detecting financial-reporting-fraud-a-platform-for-action.

Howe, M. A., dan C. A. Malgwi. 2006. *Playing the ponies: A \$5 million embezzlement case*. Journal of Education for Business, 82(1), 27-33.

Indonesian Corruption Watch. *Monitoring Notes On Corruption Cases Convicted by Courts in 2016 Verdicts Do Not Deter Corruptors*, <https://antikorupsi.org/sites/default/files/doc/Kajian/MONITORING%20NOTES%20ON%20CORRUPTION%20CASES%20CONVICTED%20BY%20COURTS%20IN%202016.pdf>.

International Organization of Supreme Audit Institutions (INTOSAI). 2013. *Guidelines for Internal Controls Standards for the Public Sector*. www.intosai.org

Irianto, G., N. Novianti, K. Rosalina, dan Y. Firmanto. 2012. *Integrity, unethical behavior, and tendency of fraud*. EKUITAS (Jurnal Ekonomi dan Keuangan), 16(2), 144-163.

Ivancevich, J., M. 2008. *Perilaku dan Manajemen Organisasi*. Jakarta : Erlangga.

Jensen, M., C., dan Meckling, W., H. 1976. *Theory of The Firm: Managerial Behavior, Agency Cost, and Ownership Structure*. Jurnal of Financial Economics. Vol. 3, No. 4. October pp. 305-360.

Judge, T., A., dan J., A., Colquitt. 2004. *Organizational Justice and Stress: The Mediating Role of Work-Family Conflict*. Journal of Applied Psychology. Vol. 89. No. 3. 395-404.

Keraf, A., S. 1996. *Pasar Bebas, Keadilan, dan Peran Pemerintah*. Kanisius, Yogyakarta.

Kenyon, W., dan P. D. Tilton. 2012. *Potential red flags and fraud detection techniques*. A guide to forensic accounting investigation, 231-269.

Komarudin, 1994. *Ensiklopedia Manajemen*. Edisi Ke-2. Jakarta, Bumi Aksara.

Krismadji. 2002. *Sistem Informasi Akuntansi*. AMP YKPN: Yogyakarta.

Kurniawan, A. 2012. *Audit Internal, Nilai Tambah Bagi Organisas*. Yogyakarta : BPFE Universitas Gadjah Mada.

Lind, E.S., dan T., R., Tyler. 1988. *The Social Psychology of Procedural Justice*. New York. Plenum Press.

Lister, L. M. 2007. *A practical approach to fraud risk*. Internal Auditor. December. pp.1-30

- Martono dan H, Agus. 2008. *Manajemen Keuangan*. Yogyakarta : EKONISIA.
- Micheni, S. N. 2016. *Effectiveness of Internal Control on Detection and Prevention of Fraud on Commercial Banks Listed in Nairobi Securities Exchange*.
- Moeljatno. 2008. *Asas-Asas Hukum Pidana*. Rineka Cipta: Jakarta.
- Moorman, R. H. (1991). *Relationship between organizational justice and organizational citizenship behaviors: Do fairness perceptions influence employee citizenship?* Journal of Applied Psychology, 76(6), 845-855.
- Mulyadi. 2002. *Auditing* Buku 1, Edisi Keenam. Jakarta : Salemba Empat.
- Najahningrum, A. F. 2013. *Faktor-faktor yang Mempengaruhi Kecenderungan Kecurangan (Fraud):Persepsi Pegawai Dinas Provinsi DIY*. Universitas Negeri Semarang. Semarang.
- Nasurdin, A. M., Ahmad, N. H., dan Razalli, A. A. 2014. *Politics, justice, stress, and deviant behaviour in organizations: An empirical analysis*. International Journal of Business and Society, 15(2), 235.
- Nasution, M., dan D., Setiawan. 2007. Pengaruh Corporate Governance Terhadap Manajemen Laba di Industri Perbankan Indonesia. SNA X Makasar.
- Niehoff, B.P dan R. H. Moorman. 1993. *Justice As A Mediator Of The Relationship Between Methods Of Monitoring And Organizational Citizenship Behavior*. Academy of Management Journal, Vol. 36, No.3, 327-556.
- Nugraha, W., dan E. Setyowati. 2015. *Pengaruh Pengendalian Intern, Kepatuhan Dan Kompenasi Manajemen Terhadap Perilaku Etis Pegawai (Studi Kasus Dinas Pendapatan, Pengelolaan Keuangan Dan Aset Daerah Wonogiri)*. Skripsi thesis, Universitas Muhammadiyah Surakarta.
- Nursani R., dan G. Irianto. 2014. *Perilaku Kecurangan Akademik Mahasiswa: Dimensi Fraud Diamond*. Jurnal Ilmiah Mahasiswa FEB 2 (2) 2014. Fakultas Ekonomi dan Bisnis Universitas Brawijaya. Malang.
- Purnama Sari N., L., P. 2015. *Pengaruh efektifitas sistem pengendalian internal, Ketaatan aturan akuntansi, persepsi kesesuaian Kompenasi dan implementasi good governance Terhadap kecenderungan fraud (Studi Empiris Pada Skpd Di Kabupaten Tabanan)*. Bali : Universitas Pendidikan Ganesha.
- Puspitadewi, dan S. A. Irwandi. 2012. *Hubungan Keadilan Organisasional dan Kecurangan Pegawai dengan Moderating Kualitas Pengendalian Internal*. The Indonesian Accounting Review Volume 2 no. 2 pages 159-172.

- Putri, P. A. A., dan S. A. Irwandi, S. A. 2017. *The determinants of accounting fraud tendency*. The Indonesian Accounting Review, 6(1), 99-108.
- Rae, K., dan N. Subramaniam. (2008). *Quality of internal control procedures: Antecedents and moderating effect on organisational justice and employee fraud*. Managerial Auditing Journal, 23(2), 104-124.
- Rahmawati, A. P., dan I. Soetikno. 2012. *Analisis Pengaruh Faktor Internal dan Moralitas Manajemen Terhadap Kecenderungan Kecurangan Akuntansi*. Tesis. Semarang: Universitas Diponegoro.
- Ramamoorti, S. 2008. *The psychology and sociology of fraud: Integrating the behavioral sciences component into fraud and forensic accounting curricula*. Issues in Accounting Education, 23(4), 521–533.
- Randa, F. dan Meliana. 2009. *Pengaruh Keefektifan Pengendalian Internal, Kesesuaian Kompensasi, Asimetri Informasi, Ketaatan Aturan Akuntansi, dan Moralitas Manajemen terhadap Kecenderungan Kecurangan Akuntansi*. Jurnal Sistem Informasi Manajemen dan Akuntansi, 7 (2), 53-85.
- Rawls, J. 1971. *A theory of justice*. Cambridge, Mass: Belknap Press of Harvard University Press.
- Rezaee, Z. 2005. *Cause, consequence, and deterrence of financial statement fraud*. Critical Perspectiveson Accounting 16 277-298
- Robbins dan Judge. 2008. *Perilaku Organisasi*, Edisi Duabelas. Penerbit Salemba Empat: Jakarta.
- Roscoe, J., T. .1975. *Fundamental Research Statistics for the Behavioural Sciences, 2nd edition*. New York: Holt Rinehart & Winston.
- Santoso, M. H. 2013. *Analisis Perilaku Ketidakjujuran akademik pada Mahasiswa Akutansi dengan Menggunakan Konsep Fraud Triangle*. Jurnal Ilmiah Mahasiswa FEB UB, Vol. 2, No.2
- Scott, W., R. 2000. *Financial Accounting Theory. Second edition*. Canada: Prentice Hall.
- Sekaran, U. 2015. *Research Methods For Business*. Salemba Empat : Jakarta.
- Setiawan, R. R., dan Azlina, N. 2016. *Pengaruh Penerapan sistem Pengendalian Intern Kas, Implementasi Good Corporate Governance Dan Ketaatan Aturan Akuntansi Terhadap Fraud Pada Perusahaan Bumn Di Kota Pekanbaru*. Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau, 3(1), 720-734.
- Shintadevi, P. F. 2015. *Pengaruh keefektifan pengendalian internal, ketaatan aturan akuntansi dan kesesuaian kompensasi terhadap kecenderungan kecurangan*

- akuntansi dengan perilaku tidak etis sebagai variabel intervening.* Nominal, Barometer Riset Akuntansi dan Manajemen, 4(2).
- Skousen, C. J., K. R. Smith, dan J. C. Wright. 2009. *Detecting and predicting financial statement fraud: The Effectiveness of the fraud triangle and SAS No. 99.* Corporate and Firm Performance Advances in Financial Economics 13: 53-81.
- Smith, R., M. Tiras, dan S. Vichitlekarn. 1997. *The Interaction Between Internal Control Assessment and Substantive Testing in Audits for Fraud.* Working Paper.
- Supranto. J. 2000. *Statistik (Teori dan Aplikasi).* Edisi Keenam. Erlangga : Jakarta.
- Simmons, M. R. 1995. *COSO – the Framework for Internal Audit: a Strategic Approach to Internal Audits.* Prieiga per internetą: <http://www.mrsciacfe.cjb.net/>.
- Singleton, T. W., dan A. J. Singleton. 2010. *Fraud Auditing and Forensic Accounting Fourth Edition.* Canada: John Wiley & Sons.Inc.
- Susanto, A. 2008. *Sistem Informasi Akuntansi.* Jakarta: Gramedia.
- Tittle, C. R., D. A. Ward, dan H. G. Grasmick. 2004. *Capacity for self-control and individual's interest in exercising self-control.* Journal of Quantitative Criminology, 20, 143–172.
- Transparency International. www.transparency.org. diakses pada September 2017.
- Tuanakotta, T. M. 2010. *Akuntansi Forensik dan Audit Investigatif.* Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia (LPFE UI).
- Tunggal, A. W. 2010. *Dasar-Dasar Audit Internal Pedoman Untuk Auditor Baru.* Harvarindo : Jakarta.
- United Nations Development Programme. 2004. *Anti-Corruption Practice Note.* New York: UNDP.
- Utomo, S., B. 2006. *Pengaruh Partisipasi Anggaran, Informasi Asimetris, dan Budget Emphasis terhadap Senjangan Anggaran,* FE UNSOED Purwokerto.
- Vona, L. W. 2008. *Fraud risk assessment: Building a fraud audit program.* Hoboken New Jersey: John Wiley and Sons,
- Wilopo. 2006. *Analisis Faktor-Faktor yang Berpengaruh terhadap Kecenderungan Kecurangan Akuntansi: Studi pada Perusahaan Publik dan Badan Usaha Milik Negara di Indonesia.* Simposium Nasional Akuntansi 9 Padang.

- Wolk, H. I., dan M. G. Tearney. 1997. *Accounting theory: A conceptual and institutional approach*. Thomson South-Western.
- Yadav, L. K., dan Yadav, N. 2016. *Organizational justice: An analysis of approaches, dimensions and outcomes*. NMIMS Management Review, 31, 14-40.
- Yadnya, M. D. K., N. K. Sinarwati, dan G. A. Yuniarta. 2017. *Pengaruh Moralitas Individu, Efektivitas Sistem Pengendalian Internal, dan Ketaatan Aturan Akuntansi Terhadap Kecenderungan Kecurangan (Fraud) (Studi Kasus Pada KSP Kecamatan Buleleng)*. JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha, 7(1).