

## DAFTAR PUSTAKA

- ACFE. (2022). Occupational Fraud 2022: A Report to the Nations. In *Acfe*.  
[https://legacy.acfe.com/report-to-the-nations/2022/?\\_ga=2.16992825.1605926657.1656299623-797166975.1639829023](https://legacy.acfe.com/report-to-the-nations/2022/?_ga=2.16992825.1605926657.1656299623-797166975.1639829023)
- ACFE Indonesia, C. (2020). Survei Fraud Indonesia 2019. In *ACFE*. ACFE Indonesia Chapter. <https://acfe-indonesia.or.id/wp-content/uploads/2021/02/SURVEI-FRAUD-INDONESIA-2019.pdf>
- Ahmad, T., Aljafari, R., & Venkatesh, V. (2019). The Government of Jamaica ' s electronic procurement system: experiences and lessons learned. *Internet Research*, 29(6), 1571–1588. <https://doi.org/10.1108/INTR-02-2019-0044>
- Ajzen, I. (1985). From Intentions to Actions: A Theory of Planned Behavior. In *Action control* (pp. 11–39). Springer, Berlin, Heidelberg. [https://doi.org/10.1007/978-3-642-69746-3\\_2](https://doi.org/10.1007/978-3-642-69746-3_2)
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Ajzen, I. (2006). *Constructing a TPB Qustionare : Conceptual and Methodological Considerations*. 1–14. <https://doi.org/10.1002/hep.22759>
- Ajzen, I. (2012). Values, Attitudes, and Behavior. In *Methods, Theorities, and Empirical Applications in the Social Sciences* (pp. 33–38). <https://doi.org/10.1007/978-3-531-18898-0>
- Ajzen, I. (2019). *Constructing a Theory of Planned Behaviour Questionnaire*. University of Massachusetts Amherst. <http://people.umass.edu/~ajzen/pdf/tpb.measurement.pdf>
- Ajzen, I., & Fishbein, M. (1975). A Bayesian Analysis of Attribution Processes. *Psychological Bulletin*, 82(2), 261–277.
- Albrecht, W. S., Albrecht, C. C., Albrecht, C. O., & Zimbelman, M. (2009). *International Student Edition, Fraud Examination* (3rd ed.). Nelson Education, Ltd.
- Amrullah, M. M. (2008). Implementasi Theory of Planned Behavior dalam Mendeteksi Minat dan Perilaku Fraud pada Sektor Publik | 1. *Universitas Brawijaya*, 2016, 1–20.

- Association of Certified Fraud Examiners (ACFE). (2017). *Fraud Examiners Manual: Section 1 Financial Transactions and Fraud Schemes*. In *Fraud Examiners Manual: Section 1 Financial Transactions and Fraud Schemes* (pp. 1401–1436). ACFE.
- Astriani, M. (2016). *Persepsi Pegawai Direktorat Jenderal Pajak Terhadap Niat dan Perilaku Peningkatan Kinerja Setelah Penerapan Peraturan Presiden Nomor 37 Tahun 2015 dalam Perspektif Perilaku Terencana*. Universitas Diponegoro.
- Awang, Y., Rahman, A. R. A., & Ismail, S. (2019). The influences of attitude, subjective norm and adherence to Islamic professional ethics on fraud intention in financial reporting. *Journal of Islamic Accounting and Business Research*, *10*(5), 710–725. <https://doi.org/10.1108/JIABR-07-2016-0085>
- Azmi, K. S. A., & Rahman, A. A. L. A. (2015). E-Procurement : Tool to mitigate public procurement fraud in malaysia ? *Electronis Journal of E-Goverment*, *13*(2), 150–160.
- Baron, R. M., & Kenny, D. A. (1986). The Moderator-Mediator Variable Distinction in Social Psychological Research : Conceptual , Strategic , and Statistical Considerations. *Journal of Personality and Social Psychology*, *51*(6), 1173–1182.
- Basheka, B. C., & Bisangabasaija, E. (2010). Determinants of Unethical Uublic Urourement in Local Government Systems of Uganda : a case study. *Int. J. Procurement Management*, *3*(1), 91–104.
- Beaulieu, P., & Reinstein, A. (2020). Connecting organizational culture to fraud: Buffer/ conduit theory. *Advances in Accounting Behavioral Research*, *23*, 21–45. <https://doi.org/10.1108/S1475-148820200000023002>
- Brown, J., & Loosemore, M. (2015). Behavioural factors influencing corrupt action in the Australian construction industry. *Engineering, Construction and Architectural Management*, *22*(4), 372–389. <https://doi.org/10.1108/ECAM-03-2015-0034>
- Budiarti, L., Rahayu, A. P., & Sudjono, S. (2019). Asimetri Informasi, Faktor Individual Dan Fraud Pengadaan Barang/Jasa. *Jurnal Akuntansi Trisakti*, *6*(1), 1. <https://doi.org/10.25105/jat.v6i1.4945>
- Carpenter, T. D., & Reimers, J. L. (2005). Unethical and Fraudulent Financial Reporting : Applying the Theory of Planned Behavior. *Journal of Business Ethics*, *60*, 115–129. <https://doi.org/10.1007/s10551-004-7370-9>
- Christina, L., & Kristanto, S. B. (2019). Mendeteksi Perilaku Fraud Laporan Keuangan dengan Theory of Planned Behavior ( Studi Empiris Pada Industri Perbankan ). *Jurnal Akuntansi Kotemporer*, *11*(1), 1–13.

- Cohen, J., Ding, Y., Lesage, C., & Stolowy, H. (2010). Corporate Fraud and Managers' Behavior: Evidence from the Press. *Journal of Business Ethics*, 95(SUPPL. 2), 271–315. <https://doi.org/10.1007/s10551-011-0857-2>
- Colbert, J. L. (2000). International and US standards: error and fraud. *Managerial Auditing Journal*, 15(3), 97–107. <https://doi.org/10.1108/02686900010319357>
- Cooper, D. R., & Schindler, P. S. (2014). Business Research Methods. In *Business Research Methods* (12th ed.). McGraw-Hill/Irwin.
- Cooper, D. R., & Scindler, P. S. (2019). *Metode Penelitian Bisnis* (12th ed.). Salemba Empat.
- Crain, M. ., Hopwood, W. S., Pacini, C., & Young, G. R. (2015). *Essentials of Forensic Accounting* (R. Fox (ed.); Issue March). American Institute of Certified Public Accountants.
- Croom, S., & Brandon-Jones, A. (2007). Impact of e-procurement: Experiences from Implementation in the UK Public Sector. *Journal of Purchasing and Supply Management*, 13(4), 294–303. <https://doi.org/10.1016/j.pursup.2007.09.015>
- Dorn, N., Levi, M., & White, S. (2008). Do European procurement rules generate or prevent crime? *Journal of Financial Crime*, 15(3), 243–260. <https://doi.org/10.1108/13590790810882847>
- Drury, A. C., Kriekhaus, J., & Lusztig, M. (2006). Corruption, democracy, and economic growth. *International Political Science Review*, 27(2), 121–136. <https://doi.org/10.1177/0192512106061423>
- Fithriani, N., Pituringsih, E., & Firmansyah, M. (2020). Pengaruh Karakteristik Organisasi, Kesesuaian Kompensasi, Sistem Pengendalian Internal dan Budaya Etis terhadap Fraud Pengadaan Barang/Jasa. *E-Jurnal Akuntansi*, 30(7), 1843–1856. <https://doi.org/10.24843/eja.2020.v30.i07.p17>
- Ghozali, I. (2021). *Partial Least Square. Konsep Teknik, dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris. Edisi 3* (Edisi 3). Semarang: Badan Penerbit Universitas Diponegoro.
- Golden, T. W., Skalak, S. L., Clayton, M. M., & Pill, J. S. (2006). A Guide to Forensic Accounting Investigation. In *Choice Reviews Online* (2nd ed., Vol. 43, Issue 11). John Wiley. <https://doi.org/10.5860/choice.43-6636>
- Graycar, A. (2019). Mapping corruption in procurement. *Journal of Financial Crime*, 26(1), 162–178. <https://doi.org/10.1108/JFC-06-2018-0063>
- Hair, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling ( PLS-SEM ) An emerging tool in business research. *European Business Review*, 26(September), 106–121. <https://doi.org/10.1108/EBR-10-2013-0128>

- Harding, T. S., Mayhew, M. J., Finelli, C. J., & Carpenter, D. D. (2007). The theory of planned behavior as a model of academic dishonesty in engineering and humanities undergraduates. *Ethics and Behavior*, *17*(3), 255–279. <https://doi.org/10.1080/10508420701519239>
- Harrison, A., Summers, J., Mennecke, B., & Harrison, A. (2018). The Effects of the Dark Triad on Unethical Behavior. *Journal of Business Ethics*, *153*(1), 53–77. <https://doi.org/10.1007/s10551-016-3368-3>
- Hassan, S. H. A., Ismail, S., & Ahmad, H. (2020). Public procurement in Malaysia: objectives and procurement principles. *Journal of Economic and Administrative Sciences*, *37*(4), 694–710. <https://doi.org/10.1108/jeas-03-2020-0033>
- Hawkins, T. G., Gravier, M. J., & Powley, E. H. (2011). Public Versus Private Sector Procurement Ethics and Strategy: What Each Sector can Learn from the Other. *Journal of Business Ethics*, *103*(4), 567–586. <https://doi.org/10.1007/s10551-011-0881-2>
- Heider, F. (1958). The Psychology of Interpersonal Relations. In *The Psychology of Interpersonal Relations* (3rd ed.). John Wiley & Sons, Inc.
- Hsiao, C. H., & Yang, C. (2011). The impact of professional unethical beliefs on cheating intention. *Ethics and Behavior*, *21*(4), 301–316. <https://doi.org/10.1080/10508422.2011.585597>
- Huda, S. N., Setiani, N., Pulungan, R., & Winarko, E. (2017). Potential fraudulent behaviors in e-procurement implementation in Indonesia. *The International Conference on Information Technology and Digital Applications*, *5*, 1–7. <https://doi.org/10.1088/1757-899X/186/1/012003>
- Jones, D. S. (2009). Curbing Corruption in Government Procurement in Southeast Asia: Challenges and Constraints. *Asian Journal of Political Science*, *17*(2), 145–172. <https://doi.org/10.1080/02185370903077444>
- Labolo, M. (2017). Menutup Celah Korupsi Pemerintah Daerah. *Jurnal Ilmu Pemerintahan Widya Praja*, *43*(2), 93–110.
- Lederman, D., Loayza, N., & Soares, R. (2001). Accountability and Corruption. *Policy Research Working Paper*, 2708.
- Luthans, F. (2011). Organizational Behavior An Evidence-Based Approach. In J. Beck (Ed.), *Hospital Administration* (12th ed.). McGraw-Hill/Irwin. [https://doi.org/10.5005/jp/books/10358\\_23](https://doi.org/10.5005/jp/books/10358_23)
- Mahmood, S. A. I. (2010). Public procurement and corruption in Bangladesh confronting the challenges and opportunities. *Journal of Public Administration and Policy Research*, *2*(6), 103–111.

- Matthew, G., Owusu, Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020). Whistleblowing intentions of accounting students An application of the theory of planned behaviour. *Journal of Financial Crime*, 27(2), 477–492. <https://doi.org/10.1108/JFC-01-2019-0007>
- Maulidi, A. (2017). The Investigation and Elimination of Public Procurement Fraud in Government Sectors ( A Case Study in Indonesia ’ s Procurement System : Cases from 2006 to 2012 ). *International Journal of Economics and Financial Issues*, 7(2), 145–154.
- Maytandi, A., & Abbas, M. H. I. (2020). *Does E-Procurement Prevent Corrupt Activity in Public Procurement Process ?* 8(2), 143–153.
- Mélon, L., & Spruk, R. (2020). *The Impact of E-Procurement on Institutional Quality*. 20(789461), 333–375. <https://doi.org/10.1108/JOPP-07-2019-0050>
- Mélon, L., & Spurk, R. (2020). The impact of e-procurement on institutional quality. *Journal of Public Administration and Policy Research*, 20(789461), 333–375. <https://doi.org/10.1108/JOPP-07-2019-0050>
- Murphy, P. R., & Dacin, M. T. (2011). Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. *Journal of Business Ethics*, 99, 601–618. <https://doi.org/10.1007/s10551-011-0741-0>
- Mynt, U. (2000). Corruption: Causes, Consequences and Cures. *Asia-Pacific Development Journal*, 7(2), 33–58. <https://doi.org/10.2307/2617599>
- Neupane, A., Soar, J., Vaidya, K., & Jianming, Y. (2014). Willingness to adopt e-procurement to reduce corruption. *Transforming Government : People , Process and Policy*, 8(4), 500–520. <https://doi.org/10.1108/TG-03-2014-0007>
- Ntayi, J. M., Ahiauzu, A., & Eyaa, S. (2011). Psychological Climate, Chatarsis, Organizational Anomie, Psychological Wellness and Ethical Procurement Behaviour in Uganda’s Public Sector. *Journal of Public Procurement*, 11(1), 1–32.
- Nugroho, R. S., & Wanto, A. H. (2015). Pengaruh Implementasi Sistem Pengadaan Secara Elektronik ( E-Procurement ) terhadap Fraud Pengadaan Barang / Jasa Pemerintah ( Studi pada Satuan Kerja Perangkat Daerah Kabupaten Magetan ). *Jurnal Administrasi Publik (JAP)*, 3(1), 1905–1911.
- Nurharjanti, N. N. (2017). Faktor-Faktor yang Berhubungan dengan Fraud Pengadaan Barang/Jasa di Lembaga Publik. *Jurnal Akuntansi Dan Investasi*, 18(2), 209–221. <https://doi.org/10.18196/jai.180284>
- Nuswantara, D. A., & Maulidi, A. (2021). Psychological factors: self- and circumstances-caused fraud triggers. *Journal of Financial Crime*, 28(1), 228–243. <https://doi.org/10.1108/JFC-05-2020-0086>

- Osei-Tutu, E., Badu, E., & Owusu-Manu, D. (2010). Exploring corruption practices in public procurement of infrastructural projects in Ghana. *International Journal of Managing Projects in Business*, 3(2), 236–256. <https://doi.org/10.1108/17538371011036563>
- Ostrom, T. M. (1969). The Relationship and Cognitive between the Affective , of Attitude1p2. *Journal of Experimental Social Psychology*, 5, 12–30. [https://doi.org/10.1016/0022-1031\(69\)90003-1](https://doi.org/10.1016/0022-1031(69)90003-1)
- Owusu, G. M. Y., Bekoe, R. A., Anokye, F. K., & Okoe, F. O. (2020). Whistleblowing intentions of accounting students: An application of the theory of planned behaviour. *Journal of Financial Crime*, 27(2), 477–492. <https://doi.org/10.1108/JFC-01-2019-0007>
- Robbins, S. P., & Judge, T. A. (2013). *Organizational Behaviour* (S. Yagan (ed.); 15th ed.). Pearson Education, Inc.
- Rustiarini, N. W., & Sunarsih, N. M. (2017). Factors influencing the whistleblowing behaviour: A perspective from the theory of planned behaviour. *Asian Journal of Business and Accounting*, 10(2), 187–214.
- Rustiarini, N. W., Sutrisno, S., Nurkholis, N., & Andayani, W. (2019). Fraud triangle in public procurement: evidence from Indonesia. *Journal of Financial Crime*, 26(4), 951–968. <https://doi.org/10.1108/JFC-11-2018-0121>
- Rustiarini, N. W., T, S., Nurkholis, N., & Andayani, W. (2019a). Why people commit public procurement fraud? The fraud diamond view. *Journal of Public Procurement*, 19(4), 345–362. <https://doi.org/10.1108/JOPP-02-2019-0012>
- Rustiarini, N. W., T, S., Nurkholis, N., & Andayani, W. (2019b). Why people commit public procurement fraud? The fraud diamond view. *Journal of Public Procurement*, 19(4), 345–362. <https://doi.org/10.1108/JOPP-02-2019-0012>
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business* (7th ed.). John Wiley & Sons, Inc.
- Sheppard, B. H., Hartwick, J., & Warshaw, P. R. (1998). The Theory of Reasoned Action: A Meta-Analysis of Past Research with Recommendations for Modifications and Future Research. *Journal of Consumer*, 15(December), 325–343. <https://doi.org/10.1086/209170>
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting* (4th ed, Vol. 148). John Wiley & Sons, Inc.
- Sopt, J. (2020). The Social Construction of Fraud: Views from The Financial Crisis Inquiry Commission. *Advances in Public Interest Accounting*, 22, 81–114. <https://doi.org/10.1108/s1041-706020200000022005>

- Stolley, K. S. (2005). *The Basic of Sociology*. Greenwood Publishing Group, Inc.
- Stone, T. H., Jawahar, I. M., & Kisamore, J. (2009). Using the theory of planned behavior and cheating justifications to predict academic misconduct. *Career Development International*, 14(3), 221–241. <https://doi.org/10.1108/13620430910966415>
- Sugiyono. (2019). *Metode Penelitian & Pengembangan*. Alfabeta, CV.
- Suyatmiko, W. H. (2021). Memaknai Turunnya Skor Indeks Persepsi Korupsi Indonesia Tahun 2020. *Integritas*, 7(1), 161–178. <https://doi.org/10.32697/integritas.v7i1.717>
- Teo, T. S. H., Lin, S., & Lai, K. hung. (2009). Adopters and non-adopters of e-procurement in Singapore: An empirical study. *Omega*, 37(5), 972–987. <https://doi.org/10.1016/j.omega.2008.11.001>
- Tuanakotta, T. M. (2012). *Akuntansi Forensik dan Audit Investigatif* (2nd ed.). Salemba Empat.
- Utomo, B., Irianto, G., & Roekhudin, R. (2021). The Effect of Individual Intention on Fraud Behavior : Religiosity as Moderating Variable. *Research in Business & Social Science*, 10(3), 369–379.
- Wandayu, Rika Candra, Purnomosidhi, B., & Ghofar, A. (2019). Faktor Keperilakuan dan Perilaku Kecurangan Akademik : Peran Niat sebagai Variabel Mediasi. *Riset Akuntansi Dan Keuangan Indonesia*, 4(1), 89–100.
- Wandayu, Rika Chandra, Purnomosidhi, B., & Ghofar, A. (2019). Faktor Keperilakuan dan Perilaku Kecurangan Akademik: Peran Niat sebagai Variabel Mediasi. *Riset Akuntansi Dan Keuangan Indonesia*, 4(1), 89–100.
- Williams-elegbe, S. (2018). Systemic corruption and public procurement in developing countries : are there any solutions ? *Journal of Public Procurement*, 18(2), 131–147. <https://doi.org/10.1108/JOPP-06-2018-009>
- Zahra, F., Abdullah, M. I., Kahar, A., Din, M., & Nurfalah, N. (2021). Preventing Procurement Fraud in E-purchasing for Indonesian Local Governments. In *Journal of Asian Finance, Economics and Business* (Vol. 8, Issue 2, pp. 505–511). <https://doi.org/10.13106/jafeb.2021.vol8.no2.0505>
- Zawawi, S.N.H.M, Idris, K. ., Rahman, R. ., & Wah, Y. . (2011). Antecedents of Non-Normal Financial Reporting. *The Special Issue on Contemporary Issues in Business and Economics*, 2(5), 170–178.
- Zawawi, Siti N.H.M., Idris, K. M., Rahman, R. A., & Wah, Y. B. (2011). Antecedents of Non-Normal Financial Reporting. *The Special Issue on Contemporary Issues in Business and Economics*, 2(5), 170–178.

- Zulaikha, Basuki Hadiprajitno, P. T., & Amal, M. I. (2019). Social constructs in predicting corruptive attitudes and behavior from theory of planned behavior perspective. *International Journal of Economics and Business Administration*, 7(3), 167–177. <https://doi.org/10.35808/ijebe/316>
- Zulaikha, Basuki Hadiprajitno, P. T., Rohman, A., & Handayani, S. (2021). Effect of attitudes, subjective norms and behavioral controls on the intention and corrupt behavior in public procurement: Fraud triangle and the planned behavior in management accounting. *Accounting*, 7(2), 331–338. <https://doi.org/10.5267/j.ac.2020.11.020>
- Zulaikha, Z., & Hadiprajitno, P. T. B. (2016). Faktor-Faktor Yang Memengaruhi Procurement Fraud: Sebuah Kajian Dari Perspektif Persepsian Auditor Eksternal. *Jurnal Akuntansi Dan Keuangan Indonesia*, 13(2), 194–220. <https://doi.org/10.21002/jaki.2016.11>