

## DAFTAR PUSTAKA

- ACFE. (2022). *Occupational Fraud 2022: A Report to The Nations*. ACFE, 1–96.
- Andrei, P., Baker, C. R., & Sargiacomo, M. (2017). Public sector accounting in Italy at the beginning of the 20th century: The contributions of Fabio Besta. *Accounting Historians Journal*, 44(1), 35–50.
- Bakri, H. H. M., Mohamed, N., & Said, J. (2017). Mitigating asset misappropriation through integrity and *fraud* risk elements: Evidence emerging economies. *Journal of Financial Crime*.
- CNN Indonesia, 2015 “DPRD DKI Temukan Penyalahgunaan Aset Pemprov di Jakarta Timur” <https://www.cnnindonesia.com/nasional/20150714142634-20-66312/dprd-dki-temukan-penyalahgunaan-aset-pemprov-di-jakarta-timur> di akses 25 Oktober 2022.
- Detik.com. 2012 “[8 Kasus Penipuan Saham Terbesar Sepanjang Sejarah](https://finance.detik.com)” <https://finance.detik.com> ↘
- Kompas.com 2020. “Cerita Sri Mulyani Pusing Telusuri Aset Negara di Era Soeharto” <https://www.kompas.tv/article/118972/cerita-sri-mulyani-pusing-telusuri-aset-negara-di-era-soeharto>, di akses 20 Oktober 2022.
- Kompas.com. 2011 “Penjualan Aset PT Barata Indonesia Diketahui Kementerian BUMN” <https://nasional.kompas.com/read/2011/11/21/14365711/~Nasional>, di akses 25 Oktober 2022.
- Koomson, T. A. A., Owusu, G. M. Y., Bekoe, R. A., & Oquaye, M. (2020). *Determinants of asset misappropriation at the workplace: the moderating role of perceived strength of internal controls*. *Journal of Financial Crime*, 27(4), 1191–1211.
- Kurniati, E., Asmony, T., & Santoso, B. (2017). *Kemelut Penatausahaan Aset Tetap (Dulu Hingga Kini)*. *Jurnal Akuntansi Multiparadigma*, 8(3), 540–558.
- Maulidi, A. (2020). *When and why (honest) people commit fraudulent behaviours?.* *Journal of Financial Crime*.
- Napel, K.T. (2013), “Risk factors of occupational *fraud*: a study of member institutions of the national association of independent colleges and universities”.
- Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2019 Tentang Pedoman Pengelolaan Barang Milik Daerah

- Peraturan Pemerintah Nomor 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah
- Prastowo, Andi. 2012. Metode Penelitian Penelitian Kualitatif Dalam Persektif Rancangan Penelitian. Jogjakarta : Ar-ruzzmedia
- PwC. (2022). Global Economic Crime and *Fraud* Survey 2018. PwC, 1-15.
- Ruttan, V. W., & Hayami, Y. (1984). Toward a theory of induced institutional innovation. *The Journal of Development Studies*, 20(4).
- Scott, W. R. (2014). *Institutions and Organizations: Ideas, Interests, and Identities* (4th ed.). Sage Publications
- Scott, W. 2001. *Institutions and Organizations*. Second Edition. London: SAGE
- Siregar, D. D. (2004). *Manajemen Aset*. Jakarta: Satyatama Graha Tara.
- Sugiyono, (2017). *Metodologi Penelitian Kuantitatif, Kualitatif, dan R&D* Bandung: Alfabeta.
- Tuanakotta. (2007). *Association of Certified Fraud Examiners (ACFE)*. Amerika Serikat
- Wells, J. T. 2007, *Corporate Fraud Handbook: Prevention and Detection* (2nd edn.) New Jersey: John Wiley & Sons, Inc.