

DAFTAR PUSTAKA

- Bryan A. Garner - *Black's Law Dictionary, Eighth Edition (Black's Law Dictionary (Standard Edition))-Thomson West (2004).pdf*. (n.d.).
- ACFE Indonesia. (2016). Survei Fraud Indonesia. In *ACFE Association of Certified Fraud Examiners* (Vol. 111, Issue Chapter).
- AICPA. (2002). AU Section 316 Consideration of Fraud in a Financial. *October, 99, 113*, 167–218.
- Albrecht, C., Skousen, C. J., Turnbull, C., & Zhang, Y. (2010). The relationship between South Korean chaebols and fraud. *Management Research Review, 33*(3), 257–268. <https://doi.org/10.1108/01409171011030408>
- Association Of Certified Fraud. (2018). Global Study on Occupational Fraud and Abuse 2018. In *Report To The Nations*.
- Association Of Certified Fraud. (2016). Report To the Nations On Occupational Fraud and Abuse 2016. In *ACFE report*.
- Deal, T. E. (1983). Culture: A New Look Through Old Lenses. *The Journal of Applied Behavioral Science, 19*, 498–505.
- Denison, D. R., & Mishra, A. K. (1995). Toward a Theory of Organizational Culture and Effectiveness. *Organization Science, 6*(2), 204–223. <https://doi.org/10.1287/orsc.6.2.204>
- Denison, D. R., & Neale, W. S. (1999). Denison Organizational Culture Survey: Facilitator Guide. *Denison Consulting, LLC*, 104. http://scholar.google.de/scholar?q=Denison+organizational+culture+survey&hl=en&as_sdt=0,5&as_ylo=1996&as_yhi=1996#0
- Dimitrios Belias, & Koustelios, A. (2013). Organizational Culture of Greek Banking Institutions: a Case Study. *International Journal of Human Resource Management and Research, 3*(2), 95–104.
- Dorminey, J., Scott Fleming, A., Kranacher, M. J., & Riley, R. A. (2012). The evolution of fraud theory. *Issues in Accounting Education, 27*(2), 555–579. <https://doi.org/10.2308/iace-50131>
- Evans Ocansey. (2017). The Role of Corporate Culture in Managing Occupational Fraud. *Research Journal of Finance and Accounting, 8*(24), 102–107. <https://doi.org/10.18413/2408-9346-2015-1-3-52-57>

- Fauzi, E. (2012). *Prospek Efektifitas Strategi Anti Fraud Bank Indonesia (2011) sebagai Bentuk Pencegahan Kejahatan Perbankan (Suatu Penelitian Teknik Delphi Pendapat Para Pakar Perbankan)* (Issue 2011).
- Garson, G. D. (2016). Partial Least Square S (PLS - SEM) - Regression and Structural Equation Models. In *Politeness and Audience Response in Chinese-English Subtitling* (Issue March 2014). <https://doi.org/10.3726/978-3-0353-0280-6/8>
- Hair Jr, J., Hult, G. T., Ringle, C., & Sarstedt, M. (2016). A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM) - Joseph F. Hair, Jr., G. Tomas M. Hult, Christian Ringle, Marko Sarstedt. In *Sage*.
- Hasnan, S., Abdul Rahman, R. A., & Mahenthiran, S. (2011). Management Predisposition, Motive, Opportunity, and Earnings Management for Fraudulent Financial Reporting in Malaysia. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1321455>
- Hossan Chowdhury, M. (2011). Ethical issues as competitive advantage for bank management. *Humanomics*, 27(2), 109–120. <https://doi.org/10.1108/08288661111135117>
- Kazemian, S., Said, J., Nia, E. H., & Vakilifard, H. (2018). Examining Fraud Risk Factors on Asset Misappropriation : Evidence from the. *Journal of Financial Crime*.
- KPMG. (2013). KPMG Malaysia Fraud, Bribery and Corruption Survey 2013. In *KPMG forensic*. <https://doi.org/10.1007/s13398-014-0173-7.2>
- Peltier-Rivest, D., & Lanoue, N. (2011). Thieves from within: Occupational fraud in Canada. *Journal of Financial Crime*, 19(1), 54–64. <https://doi.org/10.1108/13590791211190722>
- Said, J., Alam, M. M., Ramli, M., & Rafidi, M. (2017). Integrating ethical values into fraud triangle theory in assessing employee fraud: Evidence from the Malaysian banking industry. *Journal of International Studies*, 10(2), 170–184. <https://doi.org/10.14254/2071-8330.2017/10-2/13>
- Sanusi, Z. M., Rameli, M. N. F., & Isa, Y. M. (2015). Fraud Schemes in the Banking Institutions: Prevention Measures to Avoid Severe Financial Loss. *Procedia Economics and Finance*, 28(April), 107–113. [https://doi.org/10.1016/s2212-5671\(15\)01088-6](https://doi.org/10.1016/s2212-5671(15)01088-6)
- Schein, E. H. (1990). Organizational Culture. *American Psychologist*, 45(2), 109–119. <https://doi.org/10.1037/0003-066X.45.2.109>
- Sekaran, U. (2016). *Research Methods For Business: A Skill Building Approach* (7th ed.). Wiley. <https://books.google.co.id/books?hl=id&lr=&id=Ko6bCgAAQBAJ&oi=fnd&pg=PA>

19&dq=uma+sekaran&ots=2B5P-5KVmT&sig=8e8cUukb0ulqrts1n1age2mI5xM&redir_esc=y#v=onepage&q=uma+sekaran&f=false

Suh, J. B., & Shim, H. S. (2020). The effect of ethical corporate culture on anti-fraud strategies in South Korean financial companies: Mediation of whistleblowing and a sectoral comparison approach in depository institutions. *International Journal of Law, Crime and Justice*, 60(January), 100361. <https://doi.org/10.1016/j.ijlcj.2019.100361>

Tugas, F. (2012). Exploring a new element of fraud: A study on selected financial accounting fraud cases in the world. *Am Int J Contemp Res*, 2(6), 112–121. http://www.ajjernet.com/journals/Vol_2_No_6_June_2012/14.pdf

Wells, J. (2001). Why employees commit fraud. *Journal of Accountancy*, 191(February), 89–91. <http://www.calgarycommunities.com/content/wp-content/uploads/2012/08/Why-Employees-Commit-Fraud.doc>

Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond : Considering the Four Elements of Fraud: Certified Public Accountant. *The CPA Journal*, 74(12), 38–42. <https://doi.org/DOI:>

Ygge, B. M., & Arnetz, J. E. (2004). A study of non-response in a questionnaire survey of parents' views of paediatric care. *Journal of Nursing Management*, 12(1), 5–12. <https://doi.org/10.1111/j.1365-2834.2004.00372.x>