

DAFTAR PUSTAKA

- Association of Certified Fraud Examinations (ACFE). 2014. "Reports to The Nations: On Occupational Fraud and Abuse". Global Fraud Study 2014.
- Association of Certified Fraud Examiners. 2016. "Survey Fraud Indonesia." *ACFE Indonesia Chapter, Jakarta*.
- Alam, M.M., Said, J. and Hassan, S. (2015), "Performance of Islamic microcredit in terms of Maqasid Al-Shariah: case study on Amanah Ikhtiar Malaysia", *Humanomics*, Vol. 31 No. 4, pp. 374-84.
- Albrecht, W.S., Albrecht, C.O. and Albrecht, C.C. (2013), "Current trends in fraud and its detection", *Information Security Journal: A Global Perspective*, Vol. 17 No. 2, pp. 1-12.
- Albrecht, W.S., Albrecht, C.O., Albrecht, C.C. and Zimbelman, M.F. (2004), *Fraud Examination & Prevention*, Thomson South-Western, Mason, OH.
- Al-Khalifah, A.H.M. (1994), "Religiosity in Islam as a protective mechanism against criminal temptation", *The American Journal of Islamic Social Sciences*, Vol. 11 No. 1, pp. 1-10.
- Aziz, A.A., Nor, A.M. and Ahmad, S.N.S. (2010), "Fraud in federal statutory bodies", paper presented at the 2010 International Conference on Financial Theory and Engineering, Shah Alam.
- Nawawi Anuar, and Ahmad Saiful Azlin Puteh Salin. (2018). "Internal control and employees' occupational fraud on expenditure claims", *Journal of Financial Crime*, <https://doi.org/10.1108/JFC-07-2017-0067>.
- Brucker, W.G. and Rebele, J.E. (2010), "Fraud at public authority", *Journal of Accounting Education*, Vol. 28 No. 1, pp. 26-37.
- Cressey, D. 1953. Other people's money, dalam: "Detecting and Predicting Financial Statement Fraud: The effectiveness of The Fraud Triangle and SAS No. 99, Skousen et al. 2009. *Journal of Corporate Governance and Firm Performance*. Vol. 13 h. 53-81.
- Cahaya, D. NC., Made, S., & Zaki, B. (2018), "The Determinants Perception of Tax Evasion Ethics", DOI <https://doi.org/10.18551/rjoas.2018-01.14>.
- Dellaportas, S. (2013), "Conversations with inmate accountants: motivation, opportunity and the fraud triangle", *Accounting Forum*, Vol. 37 No. 1, pp. 29-39.
- Dominey, J.W., Fleming, A.S., Kranacher, M.-J. and Riley, R. (2010), "Beyond the fraud triangle: enhancing deterrence of economic crime", *The CPA Journal*, Vol. 80 No. 7, pp. 17-24.

- Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program SPSS* (7th ed.). Semarang: BP Universitas Diponegoro.
- Hafizhah, I. (2016). "Pengaruh Etika Uang (Money Ethics) Terhadap Kecurangan Pajak (Tax Evasion) Dengan Religiusitas, Gender, Dan Materialisme Sebagai Variabel Moderasi". *JOM FEKON*, Vol.3 No.1
- Indonesia Corruption Watch*. (2018). Laporan Trend Tindakan Kasus Korupsi. Diakses pada tanggal 5 Mei 2019.
https://antikorupsi.org/sites/default/files/laporan_tren_penindakan_kasus_korupsi_2018.pdf
- Jatiningtyas, N., & Kiswara, E. (2011). *Analisis faktor-faktor yang mempengaruhi fraud pengadaan barang atau jasa pada lingkungan instansi pemerintah di wilayah Semarang*. Universitas Diponegoro.
- Kassem, R. and Higson, A. (2012), "The new fraud triangle model", *Journal of Emerging Trends in Economic and Management Sciences*, Vol. 3 No. 3, pp. 191-5.
- Komisi Pemberantasan Korupsi. (2019). KPK Tetapkan Empat Tersangka Dalam Kasus Suap Pengadaan Barang dan Jasa di PT Krakatau Steel. Diakses pada tanggal 21 Juli 2019.
<https://www.kpk.go.id/id/berita/siaran-pers/809-kpk-tetapkan-empat-tersangka-dalam-kasus-suap-pengadaan-barang-dan-jasa-di-pt-krakatau-steel>.
- Komisi Pemberantasan Korupsi. (2018). KPK Periksa Utut Adianto soal suap pengadaan barang dan jasa Pemkab Purbalingga. Diakses pada tanggal 21 Juli 2019.
<https://www.antaraneews.com/berita/749329/kpk-periksa-utut-adianto-soal-suap-pengadaan-barang-dan-jasa-pemkab-purbalingga>.
- Kemi Yekini, Paschal Ohalehi, Ifeyinwa Oguchi, and James Abiola (2018). "Workplace fraud and theft in SMEs: Evidence from the mobile telephone sector in Nigeria", *Journal of Financial Crime*, <https://doi.org/10.1108/JFC-03-2017-0025>.
- Majid, R.A., Mohamed, N., Abdullah, A. and Mahmud, Z. (2010). "An exploratory study on the possibility of misappropriation of assets occurring in a local authority", paper presented at the 2010 International Conference on Science and Social Research (CSSR 2010), Kuala Lumpur.
- Nurharjanti, N.N. (2017). "Faktor-Faktor yang Berhubungan dengan Fraud Pengadaan Barang/Jasa di Lembaga Publik". DOI: 10.18196/jai.180284
- Hidayati Nur, and Mulyadi J.M.V. (2017) "Faktor-Faktor Yang Mempengaruhi Fraud Dalam Kegiatan Pengadaan Barang dan Jasa", *Jurnal Riset Akuntansi dan Perpajakan JRAP* Vo. 4, No. 2, Desember 2017, hal 275-294 ISSN 2339 – 1545.

- Omari Zuberi, and Siasa Issa Mzenzi. (2019) "Analysis of employee and management fraud in Tanzania", *Journal of Financial Crime*, <https://doi.org/10.1108/JFC-01-2018-0012>.
- Peraturan Presiden Republik Indonesia Nomor 16 Tahun 2018* tentang Pengadaan Barang dan Jasa Pemerintah.
- Pupung Purnamasaria, and Ima Amaliahb. (2015). "Fraud prevention: relevance to religiosity and spirituality in the workplace". *Procedia - Social and Behavioral Sciences* 211 (2015) 827 – 835.
- Rabiu Abdullahi, and Noorhayati Mansor. (2018). "Fraud prevention initiatives in the Nigerian public sector: understanding the relationship of fraud incidences and the elements of fraud triangle theory.", *Journal of Financial Crime*, <https://doi.org/10.1108/JFC-02-2015-0008>.
- Said, J., Alam, M.M., Ramli, M. and Rafidi, M. (2017), "Integrating ethical values into fraud triangle theory in assessing employee fraud: evidence from the Malaysian banking industry", *Journal of International Studies*, Vol. 10 No. 2, pp. 170-84.
- Said, J., Asri, S., Rafidi, M., Obaid, R.R. and Alam, M.M. (2018), "Integrating religiosity into fraud triangle theory: empirical findings from Malaysian enforcement officer", *Global Journal Al-Thaqafah*, Special Issue, pp. 131-43.
- Salleh, M.S. (2012), "Religiosity in development: a theoretical construct of an islamic-based development", *International Journal of Humanities and Social Science*, Vol. 2 No. 14, pp. 266-74.
- Sham, F.M. and Yusof, S. (2015), "Religiosity of Muslim adolescents from single parent families living in government-subsidised settlement", *Global Journal Al-Thaqafah*, Vol. 5 No. 2, pp. 1-12.
- Slezak, K. (2013), "Fraud prevention and employee rationalization in New York State Public School", PhD, State University of New York, New York, NY, pp. 48-9.
- Soheil Kazemian, Jamaliah Said, Elham Hady Nia, and Hamidreza Vakilifard. (2019). "Examining fraud risk factors on asset misappropriation: evidence from the Iranian banking industry", *Journal of Financial Crime*, <https://doi.org/10.1108/JFC-01-2018-0008>.
- Siti Thoyibatun. (2009). "Faktor-Faktor Yang Berpengaruh Terhadap Perilaku Tidak Etis Dan Kecenderungan Kecurangan Akuntansi Serta Akibatnya Terhadap Kinerja Organisasi". *Jurnal Ekonomi dan Keuangan*, ISSN 1411-0393.
- Sartono, (2006), Analisis Faktor-Faktor yang Mempengaruhi Terjadinya Penyimpangan Pengadaan Barang/Jasa, Tesis Tidak Dipublikasikan, Universitas Indonesia.

- Turner, C. (2008), *Fraud Risk Management. A Practical Guide for Accountant*, CIMA Publishing, Amsterdam.
- Trading Economics. (2018). Indonesia Corruption Index. Diakses tanggal 21 Juli 2019. <https://tradingeconomics.com/indonesia/corruption-index>.
- Umi Thoifah Amalia, and Ahmad Nurkhin. (2019). “Dimensi Diamond Fraud Dan Penggunaan Smartphone Terhadap Academic Fraud Dengan Religiusitas Sebagai Variabel Moderasi”. p-ISSN 2252-6544 e-ISSN 2502-356X.
- Vani Adelin. (2013). “Pengaruh Pengendalian Internal, Ketaatan Aturan Akuntansi, dan Perilaku Tidak Etis Terhadap Kecenderungan Kecurangan Akuntansi”. Universitas Negeri Padang September 2013.
- Wilopo. 2006. Analisis Faktor-faktor yang Berpengaruh terhadap Kecenderungan Kecurangan Akuntansi: Studi pada Perusahaan Publik dan Badan Usaha Milik Negara di Indonesia, *Proceeding Simposium Nasional Akuntansi IX Padang*.
- Wilopo. 2008. Pengaruh Pengendalian Internal Birokrasi Pemerintah dan Pelaku Tidak Etis Birokrasi terhadap Kecurangan Akuntansi di Pemerintahan: Persepsi Auditor Badan Pemeriksa Keuangan. *Jurnal Ventura*, Vol. 11 no. 1 April 2008.
- Zahra, S.A., Priem, R.L. and Rasheed, A.A. (2007), “Understanding the causes and effects of top management fraud”, *Organizational Dynamics*, Vol. 36 No. 2, pp. 122-39, doi: 10.1016/j.orgdyn.2007.03.002.
- Zawawi, S.N.H.M., Said, J. and Yusof, S.N.S.(2011), “Intention towards fraudulent financial reporting: recent evidence from emerging economy”, *Archives Des Sciences Journal*, Vol. 65 No. 6, pp. 1-12.
- Zulaikha, and Paulus Th Basuki Hadiprajitno. (2016). “Faktor-Faktor Yang Memengaruhi Procurement Fraud: Sebuah Kajian Dari Perspektif Persepsian Auditor Eksternal”. *Jurnal Akuntansi dan Keuangan Indonesia*, Desember 2016, Vol. 13, No. 2, hal 194 – 220.
- Zulkarnain. 2013. Analisis Faktor yang Mempengaruhi Terjadinya Fraud Pada Dinas Kota Surakarta. *Accounting Analysis Journal*.