

DAFTAR PUSTAKA

- Abdullahi, Mansor: 2015, 'Fraud Triangle Theory and Fraud Diamond Theory. Understanding The Convergent and Divergent For Future Research', *International Journal of Academic Research in Accounting, Finance and Management Scieces* 5(4), 38-45.
- Ajzen, Icek: 1991, 'The Theory of Planned Behavior', *Organizational Behavior and Human Decision Processes* 50, 179-211.
- Albrecht et al: 2011, 'Fraud Examination', Edisi 4, South Western: Cengage Learning.
- Armitage: 2001, 'Efficacy of The Theory of Planned Behaviour: A Meta-Analytic Review', *British Journal of Social Psychology* 40, 471-499.
- Association of Certified Fraud Examiners (ACFE), 2004 *Report To The Nation On Occupational Fraud And Abuse* (Austin, TX: ACFE, 2004), pp. 10.
- Bagozzi, Richard P.: 1981, 'Attitudes, Intentions, and Behavior: A Test of Some Key Hypotheses', *Journal of Personality and Social Psychology* 41, 607-627.
- Bagozzi, Richard P.: 1982, 'A Field Investigation of Causal Relations Among Cognitions, Affect, Intentions, and Behavior', *Journal of Marketing Research* 19 (November), 562-584.
- Bagozzi, Dholakia: 2003, 'How Effortfull Decisions Get Enacted: The Motivating Role of Decision Processes, Desires and Anticipated Emotions', *Journal of Behavioral Decision Making*, 16: 273-295.
- Bandura, A: 1986, 'The Explanatory and Predictive Scope of Self-Efficacy Theory', *Journal of Social and Clinical Psychology* 4(3), 359-373.

Chang: 1998, ‘Predicting Unethical Behavior: A Comparison of The Theory of Reasoned Action And The Theory of Planned Behavior’, *Journal of Business Ethics* 17, 1825-1834.

Cherry, Fraedrich: 2000, ‘An Empirical Investigation of Locus of Control and The Structure of Moral Reasoning: Examining The Ethical Decision-Making Processes of Sales Managers’, *Journal of Personal Selling & Sales Management* 20(3), 173-188.

Ciziceno, Travaglino: 2018, ‘Perceived Corruption and Individuals’ Life Satisfaction: The Mediating Role of Institutional Trust’.

Darsono: 2001, ‘Korupsi Sebagai Kompensasi Underpayment: Suatu Tinjauan Teori Equity’. *Jurnal Bisnis dan Akuntansil* 1(3), 477-487.

Ernawati, Purnomosidhi: 2010, ‘Pengaruh Sikap, Norma Subyektif, Kontrol Perilaku yang Dipersepsikan dan Sunset Policy Terhadap Kepatuhan Wajib Pajak Dengan Niat Sebagai Variabel Intervening’. *Jurnal Program Pasca Sarjana Magister Akuntansi Politeknik Negeri Malang dan Universitas Brawijaya*.

Gelderken: 2008, ‘Explaining Entrepreneurial Intentions by Means of The Theory of Planned Behaviour’, *Career Development International* 13(6), 538-559.

Ghozali, Imam: 2011, ‘*Aplikasi Analisis Multivariate dengan Program IBM SPSS 19*. Edisi 5. Semarang: Badan Penerbit Universitas Diponegoro.

Ghozali, Imam: 2014, ‘*Structural Equation Modeling Metode Alternatif Dengan Partial Least Squares (PLS)*. Edisi 4. Semarang: Badan Penerbit Universitas Diponegoro.

Ghozali, Imam dan Hengky Latan: 2015, ‘*Partial Least Squares. Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 Untuk Penelitian Empiris*. Edisi 2. Semarang: Badan Penerbit Universitas Diponegoro.

- Gorsira, Steg: 2018, ‘Corruption in Organization: Ethical Climate and Individual Motives’, *Administrative Science* 8, 4.
- Hsu, Kuo: 2010, ‘An Investigation of Volitional Control In Information Ethics’, *Behaviour & Information Technology* 22(1), 53-62.
- Indonesia Corruption Watch (ICW), 2017 tentang Peningkatan Kasus Korupsi.
- Instruksi Presiden Republik Indonesia Nomor 2 Tahun 2014 tentang Aksi Pencegahan Dan Pemberantasan Korupsi Tahun 2014.
- Jogiyanto, HM: 2007, ‘Sistem Informasi Keperilakuan’, Yogyakarta: Andi Offset.
- Kihls, Lisa A.: 2018, ‘Corruption’s Impact on Organization Outcomes’, *Social Responsibility Journal*.
- Komisi Pemberantasan Korupsi (KPK), 2017 tentang Kasus Tindak Pidana Korupsi yang Terjadi pada Kementerian/Lembaga.
- Laporan Hasil Pemeriksaan Badan Pemeriksa Keuangan tahun 2015 – 2018 pada Badan Pengembangan Sumber Daya Manusia Perhubungan.
- La Sina: 2008, ‘Dampak Dan Upaya Pemberantasan Serta Pengawasan Korupsi di Indonesia’, *Jurnal Hukum Pro Justitia* 26(1), 39-51.
- Loosemore: 2015, ‘Behavioural Factors Influencing Corrupt Action In The Australian Construction Industry’, *Engineering, Construction and Architectural Management* 22(4), 372-389.
- Lund, Daulatram B.: 2000, ‘An Empirical Examination of Marketing Professionals Ethical Behavior in Differing Situations’, *Journal of Business Ethics* 24(4), 331-342.

Lynch: 2003, ‘Understanding The Potential Impact of Information Technology on The Susceptibility of Organizations to Fraudulent Employee Behavior’, *International Journal of Accounting Systems* 4, 295-308.

Marbyanto, E. 2010 ‘Korupsi: Sifat, Sebab dan Fungsi’. <http://edy-marbyanto.blogspot.com/2010/08/korupsi-sifat-sebab-dan-fungsi.html>. Diakses 15 Februari 2019.

Powpaka, Samart: 2002, ‘Factors Affecting Managers’ Decision to Bribe: an Empirical Investigation’, *Journal of Business Ethics* 40: 227-246.

Pristiyanti: 2012, ‘Persepsi Pegawai Instansi Pemerintah Mengenai Faktor – Faktor yang Mempengaruhi *Fraud* di Sektor Pemerintahan’, *Accounting Analysis Journal* 1(1): 1-8.

Quah: 2001, ‘Combating Corruption in Singapore: What Can Be Learned?’, *Journal of Contingencies And Crisis Management* 9(1): 29-35.

Rabl and Kuhlmann: 2008, ‘Understanding in Organizations – Development and Empirical Assessment of an Action Model’, *Journal of Business Ethics* 82: 477-495.

Rabl, Tanja: 2011, ‘The Impact of Situational Influences on Corruption in Organizations’, *Journal of Business Ethics* 100:85-101.

Randall, Gibson: 1991, ‘Ethical Decision Making In The Medical Profession: An Application of The Theory of Planned Behavior’, *Journal of Business Ethics* 10, 111-122.

Ramdhani, Neila: 2011, ‘Penyusunan Alat Pengukur Berbasis Theory of Planned Behavior’, *Buletin Psikologi* 19(2), 55-69.

Robbins, Stephen P: 2014, ‘*Organizational Behavior*’, Edisi 14. The United States of America: Pearson Education.

- Ruankaew, Thanasak: 2016, ‘Beyond The Fraud Diamond’, *International Journal of Business Management and Economic Research* 7(1), 474-476.
- Singhapakdi: 2000, ‘Some Important Factors Underlying Ethical Decision Making of Managers in Thailand’, *Journal of Business Ethics* 27, 271-284.
- Saud, Ilham Maulana: 2016, ‘Pengaruh Sikap dan Persepsi Kontrol Perilaku Terhadap Niat Whistleblowing Internal-Eksternal dengan Persepsi Dukungan Organisasi Sebagai Variabel Pemoderasi’, *Jurnal Akuntansi dan Inverstasi* 17(2), 209-219.
- Sekaran, Uma: 2014, ‘*Research Methods For Business, Metodologi Penelitian Untuk Bisnis*’, Buku 2, Edisi 4. Jakarta: Salemba Empat.
- Sulistyowati: 2007, ‘Pengaruh Kepuasan Gaji Dan Kultur Organisasi Terhadap Persepsi Aparatur Pemerintah Daerah Tentang Tindak Korupsi’, *Jurnal Akuntansi dan Auditing Indonesia* 11(1): 47-66.
- Transparency International, 2017 tentang *Corruption Perception Index (CPI)* Indonesia.
- The Association of Certified Fraud Examiners (ACFE), 2016 tentang Klasifikasi Fraud.
- Tuanakotta, Theodorus M. 2006. *Akuntansi Forensik dan Audit Investigatif*, Jakarta: FEUI.
- Undang – Undang Republik Indonesia Nomor 28 Tahun 1999 tentang Penyelenggaraan Negara Yang Bersih Dan Bebas Dari Korupsi, Kolusi dan Nepotisme.
- Undang – Undang Republik Indonesia Nomor 20 Tahun 2001 Perubahan Atas Undang – Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.
- Undang – Undang Republik Indonesia Nomor 17 Tahun 2003 tentang Pengelolaan Keuangan Negara.

Vogl: 1998, ‘The Supply Side of Global Bribery’, *Finance & Development*.

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*.