

DAFTAR PUSTAKA

- Abhinaya, D. N., & Jennifer, C. (2023). *Peran Hukum Administrasi Negara Untuk Mencegah Korupsi Di Indonesia*. *Gorontalo Law Review*, 6(1), 149–154.
- Aksa, A. F. (2018). *Pencegahan dan Deteksi Kasus Korupsi Pada Sektor Publik Dengan Fraud Triangle*. *Jurnal Ekonomi, Bisnis, Dan Akuntansi (JEBA)*, 20(4).
- Albanese, J., Albanese, J. S., & Artello, K. (2019). *The Behavior of Corruption: An Empirical Typology of Public Corruption by Objective & Method (Vol. 20)*. <https://scholasticahq.com/criminology-criminal-justice-law-society/>
- Amoah, C., & Steyn, D. (2022). *Barriers to Unethical and Corrupt Practices Avoidance in The Construction Industry*. *International Journal of Building Pathology and Adaptation*, 41(6), 85–101. <https://doi.org/10.1108/IJBPA-01-2022-0021>
- Arfi, S. W., & Sandari, T. E. (2023). *Penerapan Aplikasi Sistem Keuangan Desa (Siskeudes) Berbasis Cash Management System (CMS) dalam Pengelolaan Keuangan Desa*. *Gemah Ripah: Jurnal Bisnis*, 3(3), 64–74.
- Arif, A. M. (2020). *Perspektif Teori Sosial Emile Durkheim Dalam Sosiologi Pendidikan*. *Jurnal Studi Ilmu Pengetahuan Sosial*, 1(2), 1–14.
- Association of Certified Fraud Examiners. (2022). *Occupational Fraud 2022: A Report to the nations*.
- Badan Kebijakan Fiskal. (2018). *Kajian Dana Desa: Analisis Empiris Badan Usaha Milik Desa, Kesempatan Kerja dan Infrastruktur Pada Seribu Desa di Indonesia*.
- Baez-Camargo, C., Bukuluki, P., Sambaiga, R., Gatwa, T., Kassa, S., & Stahl, C. (2020). *Petty Corruption in The Public Sector: A Comparative Study of Three East African Countries Through a Behavioural Lens*. *African Studies*. <https://doi.org/10.1080/00020184.2020.1803729>
- Berger, P. L., & Luckmann, T. (1991). *The Social Construction of Reality*. Penguin Group Penguin.
- BPKP. (2024). *Petunjuk Teknis Evaluasi Akuntabilitas Keuangan dan Pembangunan Desa*.
- Bryman, A. (2012). *Social Research Methods: Vol. Fourth edition*.
- Budiman, A., Roan, A., & Callan, V. J. (2013). *Rationalizing Ideologies, Social Identities and Corruption Among Civil Servants in Indonesia During the Suharto Era*. *Journal of Business Ethics*, 116(1), 139–149. <https://doi.org/10.1007/s10551-012-1451-y>
- Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organisational Analysis: Elements of The Sociology of Corporate Life*. Ashgate Publishing Company.

- Cardoni, A., Kiseleva, E., & Lombardi, R. (2020). *A Sustainable Governance Model to Prevent Corporate Corruption: Integrating Anticorruption Practices, Corporate Strategy and Business Processes*. *Business Strategy and the Environment*, 29(3), 1173–1185. <https://doi.org/10.1002/bse.2424>
- Chariri, A. (2009). *Landasan Filsafat Dan Metode Penelitian Kualitatif*.
- Chariri, A. (2020). *Konstruksi Sosial Budaya Anti-Fraud Dengan Memanfaatkan Kearifan Lokal*. In *Manusia Indonesia: Realita dan Idealita*. Fastindo.
- Cheliatsidou, A., Sariannidis, N., Garefalakis, A., Azibi, J., & Kagias, P. (2021). *The International Fraud Triangle*. *Journal of Money Laundering Control*, 26(1), 106–132. <https://doi.org/10.1108/JMLC-09-2021-0103>
- Cieslewicz, J. K. (2012). *The Fraud Model in International Contexts: A Call to Include Societal-level Influences in the Model*. In *Journal of Forensic & Investigative Accounting (Vol. 4)*.
- Cressey, D. (1953). *Other People's Money*. Free Press, 139–157.
- Da Rato, E. Y., Ardini, L., & Kurnia. (2023). *Pengaruh Fraud Triangle terhadap Kecenderungan Fraud Anggaran Dana Desa dan Budaya Organisasi sebagai Variabel Moderasi*. *Owner: Riset & Jurnal Akuntansi*, 7(4), 3433–3446. <https://doi.org/10.33395/owner.v7i4.1688>
- Daeng, Mohd. Y. (2019). *Korupsi dan Penindakannya* (Zulkarnaini, Ed.; Cetakan I). Taman Karya.
- De Klerk, J. J. (2017). “*The Devil Made Me Do It!*” *An Inquiry Into the Unconscious “Devils Within” of Rationalized Corruption*. *Journal of Management Inquiry*, 26(3), 1–16. <https://doi.org/10.1177/1056492617692101>
- Denzin, N. K., & Lincoln, Y. S. (2018). *The SAGE Handbook of Qualitative Research (Fifth Edition)*. Sage Publication.
- Dharma, F. A. (2018). *The Social Construction of Reality: Peter L. Berger's Thoughts About Social Reality*. *Jurnal Ilmu Komunikasi*, Volume 7(1). <https://doi.org/10.21070/kanal.v%vi%i.3024>
- Dinata, R. O., & Asih, D. K. (2024). *Determinan Korupsi dengan Fraud Hexagon dalam Perspektif Dinas Kesehatan Jawa Barat*. *Owner*, 8(1), 150–162. <https://doi.org/10.33395/owner.v8i1.1879>
- Durkheim, E. (1984). *The Division of Labour in Society*. Macmillan.
- Fathoni, M., & Rengu, S. P. (2015). *Gaya Kepemimpinan Kepala Desa dalam Pembangunan Fisik Desa (Studi di Desa Denok Kecamatan Lumajang Kabupaten Lumajang)*. *Jurnal Administrasi Publik (JAP)*, 3(1), 139–146.
- Freud, S. (1989). *The Ego And The Id (1923)*. *TACD Journal*, 17(1), 5–22. <https://doi.org/10.1080/1046171x.1989.12034344>
- Gottschalk, P., & Gunnesdal, L. (2018). *White-Collar Crime Research*. In *White-Collar Crime in the Shadow Economy (pp. 1–14)*. Springer International Publishing. https://doi.org/10.1007/978-3-319-75292-1_1

- Guba, E. G., & Lincoln, Y. S. (1994). *Competing Paradigms in Qualitative Research*.
- Hairwansyah Arif, Ali Rizky, & Abdul Jabar Rahim. (2024). *Tindak Pidana Korupsi pada Pekerjaan Swakelola*. *Journal Publicuho*, 7(1), 396–403. <https://doi.org/10.35817/publicuho.v7i1.373>
- Haryono, D. (2016). *Model Penataan Kelembagaan Pemerintahan Kampung Adat di Kabupaten Siak. Alaf Riau*.
- Hasdi, H., Antong, & Usman, H. (2023). *Budaya Siri' Na Pacce Dalam Pengelolaan Dana Desa Untuk Mencegah Penerapan Fraud (Kecurangan)*. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 6(2), 1716–1729. <https://doi.org/10.36778/jesya.v6i2.1167>
- Huda, M. T., Sari, I. P., & Zusril, M. (2023). *Pergeseran Makna Dalam Budaya Mbecek Di Desa Bandung Nganjuk Prespektif Teori Solidaritas Emile Durkheim*. *Jurnal Ilmu Budaya*, 11(2), 119–128.
- Indonesia Corruption Watch. (2022). *Laporan Pemantauan Tren Penindakan Kasus Korupsi Tahun 2021*.
- Iswara, I. M. A. M., & Wirawan, K. A. (2020). *Peran Kejaksaan dalam Pemberantasan Tindak Pidana Korupsi Desa di Indonesia*. *Kertha Wicaksana: Sarana Komunikasi Dosen Dan Mahasiswa*, 69–76. <https://doi.org/10.22225/kw.14.1.1799.69-76>
- Kadir, Y., & Moonti, R. M. (2018). *Pencegahan Korupsi Dalam Pengelolaan Dana Desa*. *Jurnal IUS Kajian Hukum Dan Keadilan*, 6(3), 430. <https://doi.org/10.29303/ius.v6i3.583>
- Kamus Besar Bahasa Indonesia. (2024). *Kamus Besar Bahasa Indonesia*. https://kbbi.web.id/solidaritas#google_vignette
- Karunia, A. A. (2022). *Penegakan Hukum Tindak Pidana Korupsi Di Indonesia Dalam Perspektif Teori Lawrence M. Friedman*. *Jurnal Hukum Dan Pembangunan Ekonomi*, 10(1), 115.
- Kementerian Desa Pembangunan Daerah Tertinggal dan Transmigrasi. (2022, July 13). *Kementerian Desa Pembangunan Daerah Tertinggal dan Transmigrasi*. <https://kemendesa.go.id/berita/view/detil/4349/perihal-dana-operasional-dan-masa-jabatan-kades-berikut-penjelasan-gus-halim>
- Kitab Undang-Undang Hukum Pidana (1946).
- Lituhayu, D. (2019). *Rawan Korupsi Isu Dalam Implementasi Dana Desa*. *Gema Publica: Jurnal Manajemen Dan Kebijakan Publik*, 5(1), 17–25.
- Maharani, R. H., & Syahid, I. M. (2021). *Guarding Village Funds as an Implementation of Anti-fraud Program to Prevent Corruption of Village Funds*. *Asia Pacific Fraud Journal*, 6(1), 109. <https://doi.org/10.21532/apfjournal.v6i1.198>
- Maradona, B. T. (2020). *Tindak Pidana Gratifikasi Di Indonesia Ditinjau Dari Aspek Budaya Hukum*. *Jurnal Hukum Dan Pembangunan Ekonomi*, 8(2), 26–39.
- Marisca R, I., Restianto, Y. E., & Budiarti, L. (2024). *Peranan Sistem Pengawasan*

- Keuangan Desa Dalam Mendukung Efektivitas Audit. Jurnal Ilmiah Akuntansi, 5(1), 815–839.*
- Maulidi, A. (2020a). *Storytelling of Bureaucratic White-collar Crimes in Indonesia: Is It a Matter of Reciprocal Norm? Journal of Financial Crime, 27(2), 573–586.* <https://doi.org/10.1108/JFC-07-2019-0087>
- Maulidi, A. (2020b). *When and Why (Honest) People Commit Fraudulent Behaviours?: Extending The Fraud Triangle as A Predictor of Fraudulent Behaviours. Journal of Financial Crime, 27(2), 541–559.* <https://doi.org/10.1108/JFC-05-2019-0058>
- Merriam, S. B., & Tisdell, E. J. (2016). *Qualitative Research a Guide to Design and Implementation (Fourth Edition). Jossey-Bass a Wiley Brand.*
- Mui, G., & Mailley, J. (2015). *A Tale of Two Triangles: Comparing The Fraud Triangle with Criminology's Crime Triangle. Accounting Research Journal, 28(1), 45–58.* <https://doi.org/10.1108/ARJ-10-2014-0092>
- Neuman, W. L. (William L. (2014). *Social Research Methods: Qualitative and Quantitative Approaches (Seventh Edition). Pearson.*
- Perdana, A. I., & Prasetyo, T. J. (2023). *Apakah Opini Audit, Pengendalian Internal, Dan Apbd Mempengaruhi Tingkat Korupsi Di Pemerintah Daerah. JREA: Jurnal Riset Ekonomi Dan Akuntansi, 1(2), 74–89.*
- Piquero, N. L., & Benson, M. L. (2004). *White-Collar Crime and Criminal Careers. Journal of Contemporary Criminal Justice, 20(2), 148–165.* <https://doi.org/10.1177/1043986204263770>
- PMK Nomor 146 (2023). *Pengalokasian Dana Desa Setiap Desa, Penyaluran, Dan Penggunaan Dana Desa Tahun Anggaran 2024.*
- Pontell, H. N., Black, W. K., & Geis, G. (2014). *Too Big to Fail, Too Powerful to Jail? On the Absence of Criminal Prosecutions After The 2008 Financial Meltdown. Crime, Law and Social Change, 61(1), 1–13.* <https://doi.org/10.1007/s10611-013-9476-4>
- Prabowo, H. Y. (2014). *To be corrupt or not to be corrupt: Understanding the behavioral side of corruption in Indonesia. Journal of Money Laundering Control, 17(3), 306–326.* <https://doi.org/10.1108/JMLC-11-2013-0045>
- Pratama, M. R., & Januarsyah, M. P. Z. (2020). *Upaya Non-Penal dalam Pemberantasan Tindak Pidana Korupsi. Jurnal Ius Constituendum, 5(2).* <https://doi.org/10.33561/holrev.v2i1.4192>
- Prihatmanto, H. N., Deby Artha, A., Joyonegoro, M. R., Dadang, M., Munajat, E., & Irawati, I. (2022). *Mengenal dan mendeteksi pola korupsi pada desa di Indonesia. Integritas: Jurnal Antikorupsi, 8(2), 205–220.* <https://doi.org/10.32697/integritas.v8i2.940>
- Putri, C. F., & Yanti, H. B. (2020). *Pengaruh Fraud Diamond Terhadap Tindak Pidana Korupsi. Prosiding Seminar Nasional Pakar Ke 3 Tahun 2020.*
- Quddous, A., Shaikh, A. A., & Abro, L. A. (2024). *Dimension of the Corruption in*

- Pakistan. Bulletin of Business and Economics (BBE)*, 13(1), 841–845. <https://doi.org/10.61506/01.00278>
- Rabl, T., & Kühlmann, T. M. (2009). *Why or Why Not? Rationalizing Corruption in Organizations. Cross Cultural Management: An International Journal*, 16(3), 268–286. <https://doi.org/10.1108/13527600910977355>
- Ramlan, & Sihombing, E. N. A. M. (2021). *Hukum Pemerintahan Desa (E. Asmadi, Ed.). Enam Media.*
- Reurink, A. (2016). “white-Collar Crime”: *The concept and its potential for the analysis of financial crime. In Archives Europeennes de Sociologie (Vol. 57, Issue 3, pp. 385–415). Cambridge University Press.* <https://doi.org/10.1017/S0003975616000163>
- Roekminiati, S., & Sunarya, A. (2021). *Sistem Pengelolaan Keuangan Desa Berbasis Tehnologi Informasi (Studi Kasus Desa Kureksari, Kecamatan Waru, Kabupaten Sidoarjo. Jurnal Ilmiah Manajemen Publik Dan Kebijakan Sosial*, 5(1), 17–37.
- Rohmawati, W., Rahayu, W., Siburian, R. M., Sukmawati, D. R., & Chandra, R. (2024). *Tindak Pidana Korupsi Dalam Perspektif Hukum Administrasi Negara. Journal of Law Education and Business*, 2(1), 559–565.
- Rosidi, Baridwan, Z., & Putri, I. L. A. (2023). *Apakah Audit Internal Berperan Dalam Pencegahan Korupsi? Jurnal Akuntansi Multiparadigma*, 14(1), 138–148. <https://doi.org/10.21776/ub.jamal.2023.14.1.10>
- Saputra, E., & Chariri, A. (2023). *Mengungkap Kegagalan E-procurement dalam Mencegah Fraud Pengadaan Barang dan Jasa EXPOSING E-PROCUREMENT FAILURES IN PREVENTING PROCUREMENT OF GOODS AND SERVICES FRAUD. Jurnal Riset Akuntansi Keuangan*, 8(1). www.worldbank.org
- Shaleh, K., Irianto, G., Djamhuri, A., & Adib, N. (2022). *Forensic Investigation of Fraud in Village Government Agencies: An Ethnographic Study in Indonesian. The Qualitative Report*, 27(5), 1206–1220. <https://doi.org/10.46743/2160-3715/2022.5097>
- Singh, D. (2019). *Understanding Corruption in The Lower Levels of The Afghan Police Force. Police Journal: Theory, Practice and Principles*, XX(X), 1–31. <https://doi.org/10.1177/0032258X19862014>
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting (Fourth Edition). John Wiley & Sons.*
- Sipayung, B., Wahyudi, A., & Tambun, D. H. (2023). *Pemahaman Auditor Dalam Audit Konstruksi Jalan: Analisis Hukum Normatif. Jurnal Supremasi*, 13(2), 80–97. <https://doi.org/10.1108/AJAR-06-2018-0009>
- Siregar, A. (2020). *Fraud Triangle Dan Korupsi Di Indonesia. BALANCE: Jurnal Akuntansi, Auditing Dan Keuangan*, 17(1), 67–81. <https://doi.org/10.25170/balance.v17i1>
- Stadler, W. A., Benson, M. L., & Cullen, F. T. (2013). *Revisiting the Special Sensitivity Hypothesis: The Prison Experience of White-Collar Inmates. Justice Quarterly*,

- 30(6), 1090–1114. <https://doi.org/10.1080/07418825.2011.649296>
- Subadi, T. (2006). *Metode Penelitian Kualitatif (Pertama)*. Muhammadiyah University Press.
- Sulaiman, A. (2016). *Memahami Teori Konstruksi Sosial Peter L. Berger*. *Jurnal Society, Volume VI(Nomor I)*.
- Sutherland, E. H. (1940). *White-Collar Criminality*. In *Source: American Sociological Review (Vol. 5, Issue 1)*.
- Teichmann, F. M. J., & Wittmann, C. (2024). *Psychology and White Collar Crime - Compliance Recommendations Based on The Social and Psychological Reality Dictating Perception*. *Journal of Financial Crime, 31(2)*, 408–415. <https://doi.org/10.1108/JFC-07-2022-0158>
- Tickner, P., & Button, M. (2021). *Deconstructing the Origins of Cressey's Fraud Triangle*. In *Journal of Financial Crime (Vol. 28, Issue 3, pp. 722–731)*. Emerald Group Holdings Ltd. <https://doi.org/10.1108/JFC-10-2020-0204>
- Transparency International. (2023). *Corruption Perceptions Index*. Transparency International. <https://www.transparency.org/en/cpi/2023/index/idn>
- United Nations Office on Drugs and Crime. (2004). *United Nations Convention Against Corruption*. www.unodc.org
- Republik Indonesia. 2001. *UU Nomor 20 Tahun 2001 tentang Perubahan Atas Undang-Undang Nomor 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi*.
- Republik Indonesia. 1999. *UU Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi*.
- Vousinas, G. L. (2019). *Advancing theory of fraud: the S.C.O.R.E. model*. *Journal of Financial Crime, 26(1)*, 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>
- Wicaksono, G. S., & Prabowo, T. J. W. (2022). *Analisis Faktor-Faktor yang Mempengaruhi Korupsi pada Pemerintah Daerah di Jawa Tengah Menggunakan Teori Fraud Triangle*. *Owner, 6(1)*, 1016–1028. <https://doi.org/10.33395/owner.v6i1.710>
- Wolfe, D. T., & Hermanson, D. R. (2004). *The Fraud Diamond: Considering the Four Elements of Fraud*. <https://digitalcommons.kennesaw.edu/facpubs>
- Yustiarini, D., & Soemardi, B. W. (2020). *A Review of Corruption in Public Procurement in Indonesia*. *IOP Conference Series: Materials Science and Engineering, 849(1)*. <https://doi.org/10.1088/1757-899X/849/1/012013>
- Zainuddin, H. M. (2013, November 11). *Teori Konstruksi Sosial*. <https://zainuddin.lecturer.uin-malang.ac.id/2013/11/11/teori-konstruksi-sosial-3/>
- Zheng, J. Di, Schram, A., & Doğan, G. (2021). *Friend or Foe? Social Ties in Bribery and Corruption*. *Experimental Economics, 854–882*. <https://doi.org/10.1007/s10683-020-09683-7>