DAFTAR PUSTAKA

Abayomi, S. O., & Abayomi, S. O. (2016). Personal Ethics and Fraudster Motivation: The Missing Link in Fraud Triangle and Fraud Diamond Theories. *International Journal of Academic Research in Business and Social Sciences*, *6*(2), 159–165. https://doi.org/10.6007/ijarbss/v6-i2/2020

Abdullahi, R., & Mansor, N. (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*, *25*(2), 527–544. https://doi.org/10.1108/JFC-02-2015-0008

ACFE. (2016). Report To the Nations On Occupational Fraud and Abuse 2016. *ACFE Report*, 1–92.

ACFE. (2018). Report To The Nations - Global Study on Occupational Fraud and Abuse: Asia Pacific. *Asia Pacific Edition*, *10*, 80.

ACFE Indonesia. (2016). Survai Fraud Indonesia 2016. *Auditor Essentials*, 1–60.

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

Aprilia, A. (2017). Analisis Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Menggunakan Beneish Model Pada Perusahaan Yang Menerapkan Asean Corporate Governance Scorecard. In *Jurnal ASET (Akuntansi Riset)* (Vol. 9, Issue 1, p. 101). https://doi.org/10.17509/jaset.v9i1.5259

Asmah, A. E., Atuilik, W. A., & Ofori, D. (2020). Antecedents and consequences of staff related fraud in the Ghanaian banking industry. *Journal of Financial Crime*, *27*(1), 188–201. https://doi.org/10.1108/JFC-03-2019-0034

Association of Certified Fraud Examiners (ACFE). (2020). *Report To the Nations 2018 Global Study on Occupational Fraud and Abuse*.

Association of Certified Fraud Examiners (ACFE) Indonesia. (2020). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, *53*(9), 1–76.

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*, *24*(2), 242–255. https://doi.org/10.1108/JFC-04-2016-0024

Desviana, D., Basri, Y. M., & Nasrizal, N. (2020). Analisis Kecurangan pada Pengelolaan Dana Desa dalam Perspektif Fraud Hexagon. *Studi Akuntansi Dan Keuangan Indonesia*, *3*(1), 50–73. https://doi.org/10.21632/saki.3.1.50-73

Hair, J. F., Hult, G. T. M., & Ringle, C. M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*.

Hambrick, D. C., & Mason, P. A. (1984). Hambrick1984--UpperEchelons__TheOrganizationasaReflectionofItsTopManagers.pdf. In *The Acadamy of Management Review* (Vol. 9, Issue 2, pp. 193–206).

Hamdani, R., & Albar, A. R. (2016). Internal controls in fraud prevention effort: A case study. *Jurnal Akuntansi & Auditing Indonesia*, *20*(2), 127–135. https://doi.org/10.20885/jaai.vol20.iss2.art5

Hasuti, A. T. A., & Wiratno, A. (2020). Pengaruh Budaya Organisasi, Tekanan, Kesempatan, Dan Rasionalisasi Terhadap Perilaku Korupsi. *Jurnal Ekonomi*,

Bisnis, Dan Akuntansi, *22*(2), 113–123. https://doi.org/10.32424/jeba.v22i2.1589

Istifadah, R. U., & Senjani, Y. P. (2020). Religiosity as the moderating effect of diamond fraud and personal ethics on fraud tendencies. *Journal of Islamic Accounting and Finance Research*, *2*(1), 91. https://doi.org/10.21580/jiafr.2020.2.1.4712

Jackson, K. R. (2010). Fraud Isn't Just For Big Business: Understanding the Drivers, Consequences, and Prevention of Fraud in Small Business. *Fraud Isn't Just For Big Business: Understanding the Drivers, Consequences, and Prevention of Fraud in Small Business*, *5*(1), 160–164.

Kazemian, S., Said, J., Hady Nia, E., & Vakilifard, H. (2019). Examining fraud risk factors on asset misappropriation: evidence from the Iranian banking industry. *Journal of Financial Crime*, *26*(2), 447–463. https://doi.org/10.1108/JFC-01-2018-0008

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. https://doi.org/10.1108/JFC-04-2020-0067

Manurung, D., Suhartadi, A. R., & Saefudin, N. (2015). The Influence of Organizational Commitment on Employee Fraud with Effectiveness of Internal Control and Organizational Justice as a Moderating Variable. *Procedia - Social and Behavioral Sciences*, *211*, 1064–1072. https://doi.org/10.1016/j.sbspro.2015.11.142

Nigrini, M. J. (2019). The patterns of the numbers used in occupational fraud schemes. *Managerial Auditing Journal*, *34*(5), 602–622. https://doi.org/10.1108/MAJ-11-2017-1717

Owusu, G. M. Y., Koomson, T. A. A., Alipoe, S. A., & Kani, Y. A. (2021). Examining the predictors of fraud in state-owned enterprises: an application of the fraud triangle theory. *Journal of Money Laundering Control*. https://doi.org/10.1108/JMLC-05-2021-0053

Rae, K., & Subramaniam, N. (2008). Quality of internal control procedures: Antecedents and moderating effect on organisational justice and employee fraud. *Managerial Auditing Journal*, *23*(2), 104–124. https://doi.org/10.1108/02686900810839820

Rahma, A. N. (2018). *Faktor- Faktor Yang Mempengaruhi Kecendrungan Kecurangan Akuntansi Dengan Perilaku Tidak Etis Sebagai Variabel Intervening (Studi Kasus pada Dinas dan Badan Kota Semarang)*.

Ratmono, D. (2017). *Bab iii analisis sem-pls dengan warp-pls 7.0*. 58–107.

Ruankaew, T. (2016). Beyond the Fraud Diamond. *International Journal of Business Management & Economic Research*, *7*(1), 474–476.

Said, J., Alam, M. M., Karim, Z. A., & Johari, R. J. (2018). Integrating religiosity into fraud triangle theory: findings on Malaysian police officers. *Journal of Criminological Research, Policy and Practice*, *4*(2), 111–123. https://doi.org/10.1108/JCRPP-09-2017-0027

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

S Singleton, TM, Singleton, AJ. (2010). *Fraud Auditing and Forensic Accounting*, 4th ed., New Jersey : John Wiley & Sons, Inc. (Code: SS) ---- Compulsory

Siwalankerto, J. (n.d.). *Peran Moderasi Tingkat Senioritas Chief Financial Officer dalam Pengaruh Komposisi Wanita dan Ukuran Komite Audit Terhadap Manajemen Laba Riil*.

Utomo, B., Irianto, G., & Roekhudin, R. (2021). The Effect of Individual Intention on Fraud Behavior : Religiosity as Moderating Variable. *Research in Business & Social Science*, *10*(3), 369–379.

Venter, A. C. (2007). A procurement fraud risk management model. *Meditari Accountancy Research*, *15*(2), 77–93. https://doi.org/10.1108/10222529200700012

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

Wolfe, D. T., & Hermanson, D. R. (2004). The FWolfe, D. T. and Hermanson, D. R. (2004) 'The Fraud Diamond : Considering the Four Elements of Fraud: Certified Public Accountant', The CPA Journal, 74(12), pp. 38–42. doi: DOI:raud Diamond : Considering the Four ElemWolfe, D. T. and Hermanson, D. R. *The CPA Journal*, *74*(12), 38–42.

Zahari, A. I., Said, J., & Arshad, R. (2020). Organisational fraud: a discussion on the theoretical perspectives and dimensions. *Journal of Financial Crime*, *27*(1), 283–293. https://doi.org/10.1108/JFC-04-2019-0040

"Special report: Iowa broker built empire on a lie concealed in a postal box", accessed December 28th 2017, available at: www.reuters.com/article/us-wasendorf-life-one/special-report-iowabroker-built-empire-on-a-lie-concealed-in-a-postal-box-idUSBRE88N0EJ20120924

"Top 10 Swindlers", accessed December 28th 2017, available at: http://content.time.com/time/specials/packages/article/0,28804,2104982_2104983_2105000,00.html

"Bernard L. Madoff's Statement to the Court", accessed December 28th 2017, available at: www.nytimes.com/2009/06/30/business/30bernietext.html

FEB UNDIP