

DAFTAR PUSTAKA

- ACFE. (2022). *Occupational fraud 2022: A report to the nations*. ACFE.com
- ACFE Indonesia. (2020). *Survei fraud Indonesia*. www.acfe-indonesia.or.id
- Alpian, M. (2022, April 12). *Bikin Malu! Inilah 10 Provinsi dengan Tingkat Korupsi Tertinggi di Indonesia, Ada Wilayahmu? Www.Sonora.Id*.
<https://www.sonora.id/read/423232789/bikin-malu-inilah-10-provinsi-dengan-tingkat-korupsi-tertinggi-di-indonesia-ada-wilayahmu?page=all#:~:text=Provinsi%20paling%20banyak%20melakukan%20korupsi%20berdasarkan%20data%20KPK,Barat%20juga%20jadi%20provinsi%20terkorup%20di%20Pulau%20Jawa>.
- Anand, V., Ashforth, B. E., & Joshi, M. (2005). Business as usual: The acceptance and perpetuation of corruption in organizations. *The Academy of Management Executive (1993-2005)*, 19(4), 9–23. <https://www.jstor.org/stable/4166202>
- Arellano-Gault, D. (2019). Government corruption: An exogenous factor in companies' victimization? *Public Integrity*, 21(2), 141–160. <https://doi.org/10.1080/10999922.2018.1433425>
- Arens, A. A., Elder, R. J., & Mak S. Bbeasley. (2012). *Auditing and assurance services: an integrated approach* (Sally Yagan, Ed.; 14th ed.). Pearson Education International.
- Ashforth, B. E., & Anand, V. (2003). The normalization of corruption in organization. In *Research in Organizational Behavior* (Vol. 25, pp. 1–52). JAI Press. [https://doi.org/10.1016/S0191-3085\(03\)25001-2](https://doi.org/10.1016/S0191-3085(03)25001-2)
- 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>
- Bayer, P., Hjalmarsson, R., & Pozen, D. (2009). Building criminal capital behind bars: Peer effects in juvenile corrections. *Quarterly Journal of Economics*, 124(1), 105–147. <https://doi.org/10.1162/qjec.2009.124.1.105>
- Benson, M. L. (1985). Denying the guilty mind: Accounting for involvement in a white-collar crime. *Criminology*, 23(4), 583–607. <https://doi.org/10.1111/j.1745-9125.1985.tb00365.x>
- Beugré, C. D. (2010). Resistance to socialization into organizational corruption: A model of deontic justice. *Journal of Business and Psychology*, 25(3), 533–541. <https://doi.org/10.1007/s10869-010-9176-3>
- 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>
- Chabrak, N. (2005). The politics of transcendence: Hermeneutic phenomenology and accounting policy. *Critical Perspectives on Accounting*, 16(6), 701–716. <https://doi.org/10.1016/j.cpa.2004.03.003>
- Chariri, A. (2009). *Filsafat dan metode penelitian kualitatif*. 1–27.
- Cheliatsidou, A., Sariannidis, N., Garefalakis, A., Azibi, J., & Kagias, P. (2021). The international fraud triangle. *Journal of Money Laundering Control*. <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. R. (1950). The criminal violation of financial trust. *American Sociological Review*, 15(6), 738–743. <https://doi.org/2086606>
- Croall, H. (2001). *Understanding white collar crime*. Open University Press.
- Dellaportas, S. (2013). Conversations with inmate accountants: Motivation, opportunity and the fraud triangle. *Accounting Forum*, 37(1), 29–39. <https://doi.org/10.1016/j.accfor.2012.09.003>
- Denzin, N. K., & Lincoln, Y. S. (2018). *The sage handbook of qualitative research* (H. Salmon, C. Pearson, O. W. Stenis, & G. Dickens, Eds.; 5th ed.). SAGE Publication, Inc.
- 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>
- Eisenberg, P. (2017). Financial crime-is there any way out of the theoretical deadlock? *Journal of Financial Crime*, 24(4), 529–540. <https://doi.org/10.1108/JFC-06-2016-0043>
- Gadamer, H. G. (1960). *Truth and Method*. Bloomsbury Publishing.
- Gottschalk, P., & Gunnesdal, L. (2018). *White-collar crime in the shadow economy lack of detection, Investigation and conviction compared to social security fraud* (1st ed.). Palgrave Pivot Cham. <https://doi.org/10.1007/978-3-319-75292-1>
- Ha, L. T., Dung, H. P., & Thanh, T. T. (2023). Bribery, global value chain decisions, and institutional constraints: Evidence from a cross-country firm-level data. In *International Economics* (Vol. 173, pp. 119–142). Elsevier B.V. <https://doi.org/10.1016/j.inteco.2022.10.004>

- Hansen, L. L. (2009). Corporate financial crime: social diagnosis and treatment. *Journal of Financial Crime*, 16(1), 28–40. <https://doi.org/10.1108/13590790910924948>
- Heidegger, M. (2010). *Being and Time*. State University of New York Press, Albany.
- Hudson, S., González-Gómez, H. V., & Claasen, C. (2022). Societal inequality, corruption and relation-based inequality in organizations. *Journal of Business Ethics*, 181(3), 789–809. <https://doi.org/10.1007/s10551-021-04957-3>
- Kagias, P., Cheliatsidou, A., Garefalakis, A., Azibi, J., & Sariannidis, N. (2022). The fraud triangle – an alternative approach. *Journal of Financial Crime*, 29(3), 908–924. <https://doi.org/10.1108/JFC-07-2021-0159>
- Leasure, P., & Zhang, G. (2017). That’s how they taught us to do it: Learned deviance and inadequate deterrents in retail banking. *Deviant Behavior*, 39(5), 603–616. <https://doi.org/10.1080/01639625.2017.1286179>
- Liyanapathirana, N., & Akroyd, C. (2023). Religiosity and accountants’ ethical decision-making in a religious country with a high level of corruption. *Pacific Accounting Review*, 35(2), 181–198. <https://doi.org/10.1108/PAR-08-2021-0132>
- Loeber, R., & Magda, S.-L. (1986). Family factors as correlates and predictors of juvenile conduct problems and delinquency. *Criminal and Justice*, 7, 29–149. <http://www.jstor.orgURL:http://www.jstor.org/stable/1147516>
- Lu, J., Choi, S. jin, Jiménez, A., & Bayraktar, S. (2023). Bribery in emerging economies: an integration of institutional and non-market position perspective. *Asia Pacific Journal of Management*, 40(1), 205–242. <https://doi.org/10.1007/s10490-021-09782-w>
- Maloku, A. (2020). Theory of differential association. *Academic Journal of Interdisciplinary Studies*, 9(1), 170–178. <https://doi.org/10.36941/ajis-2020-0015>
- Matsueda, R. L. (1988). The current state of differential association theory. , *Crime & Delinquency*, 34(3), 277–306. <https://doi.org/10.1177/0011128788034003005>
- Maulida, H. Y., & Prabowo, T. J. W. (2023). Bagaimana pandangan filsafat etika tentang kecurangan laporan keuangan? *Jurnal Akuntansi Multiparadigma*, 14(1). <https://doi.org/10.21776/ub.jamal.2023.14.1.03>
- Maulidi, A. (2020a). Critiques and further directions for fraud studies: Reconstructing misconceptions about developing fraud theories. In *Journal of Financial Crime* (Vol. 27, Issue 2, pp. 323–335). Emerald Group Holdings Ltd. <https://doi.org/10.1108/JFC-07-2019-0100>

- Maulidi, A. (2020b). 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. (2020c). 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>
- Maulidi, A., & Ansell, J. (2020). Tackling practical issues in fraud control: a practice-based study. *Journal of Financial Crime*, 28(2), 493–512. <https://doi.org/10.1108/JFC-07-2020-0150>
- Merriam, S. B., & Tisdell, E. J. (2016). *Qualitative research a guide to design and implementation* (4th ed.). <http://booksupport.wiley.com>
- 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>
- Muslimin, I., Ashriady, Mk., Dina Mariana, Mk., Kes Musdalifah Syamsul, M., Henni Kumaladewi Hengky, Mk., Kes Rahmat Haji Saeni, M., Siti Rahmah, M., Antonius Adolf Gebang, M., Hasnawati, M. S., & Hadzmawaty Hamzah, Mk. (2021). *Epidemiologi penyakit menular dan penyakit tidak menular* (Risnawati, Ed.). Duta Media Publishing.
- Neuman, W. L. (William L. (2014). *Social research methods: qualitative and quantitative approaches* (7th ed.). Pearson Education Limited.
- Norgaard, J. R., & Cartwright, A. C. (2022). Are special economic zones products of corruption? *Journal of Entrepreneurship and Public Policy*, 11(2–3), 192–209. <https://doi.org/10.1108/JEPP-04-2022-0054>
- Nuswantara, D. A., & Maulidi, A. (2021). Psychological factors: self- and circumstances-caused fraud triggers. *Journal of Financial Crime*, 28(1), 228–243. <https://doi.org/10.1108/JFC-05-2020-0086>
- 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>
- 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>
- Ratmono, D., Cholbyah, A., Cahyonowati, N., & Darsono, D. (2021). The problem of corruption in government organizations: Empirical evidence from indonesia.

Problems and Perspectives in Management, 19(4), 29–39.
[https://doi.org/10.21511/ppm.19\(4\).2021.03](https://doi.org/10.21511/ppm.19(4).2021.03)

Undang-Undang Republik Indonesia Nomor 20 Tahun 2001 tentang Perubahan atas Undang-Undang Nomor 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi., Sekretariat Negara (2001).

Saluja, S., Aggarwal, A., & Mittal, A. (2021). Understanding the fraud theories and advancing with integrity model. *Journal of Financial Crime*.
<https://doi.org/10.1108/JFC-07-2021-0163>

Schuchter, A., & Levi, M. (2015). Beyond the fraud triangle: Swiss and Austrian elite fraudsters. *Accounting Forum*, 39(3), 176–187.
<https://doi.org/10.1016/j.accfor.2014.12.001>

Singleton, T. W., & Singleton, A. J. (2010). *Fraud auditing and forensic accounting* (4th ed.). John Wiley & Sons, Inc.

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>

Sukmadilaga, C., Winarningsih, S., Handayani, T., Herianti, E., & Ghani, E. K. (2022). Fraudulent financial reporting in Ministerial and governmental institutions in Indonesia: An analysis using hexagon theory. *Economies*, 10(4).
<https://doi.org/10.3390/economies10040086>

TI. (2023). *Presentasi CPI 2022*.

Tickner, P., & Button, M. (2020). 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>

Tonry, M., Ohlin, Lloyd. E., & Farrington, D. P. (1991). *Human development and criminal behavior* (A. Blumstein & D. P. Farrington, Eds.; 1st ed.). Springer-Verlag. <https://doi.org/10.1007/978-1-4613-9055-8>

Wang, Z., Liu, J., & Guan, X. (2022). Investigating the causal complexity of corruption in project-based organizations: a scenario analysis of bidding activity in the Chinese construction sector. *Engineering, Construction and Architectural Management*, 29(10), 3893–3916. <https://doi.org/10.1108/ECAM-10-2020-0841>

Warr, M., & Stafford, M. (1991). The influence of delinquent peers: What they think or what they do? *Criminology*, 29(4), 851–866. <https://doi.org/10.1111/j.1745-9125.1991.tb01090.x>

- Wassie, N., Melese, B., & Eyasu, N. (2020). Socioeconomic determinants of property crime offending in Ethiopia: Convicted offenders in focus. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-11-2019-0145>
- Wijayanti, R., Masron, T. A., Rashid, S. A., & Malim, N. A. K. (2022). Corruption and entrepreneurship in developing countries. *International Journal of Business and Society*, 23(3), 1360–1377. <https://doi.org/10.33736/ijbs.5168.2022>
- Wolfe, D. T., & Hermanson, D. R. (2004). The fraud diamond: Considering the four elements of fraud. *The CPA Journal*, 72, 38–42. <https://digitalcommons.kennesaw.edu/facpubs>
- Wu, B., Fang, C. H., Wang, Q., & Huang, Q. (2023). Does managerial networking impinge our morality in Guanxi context? The moderating effect of corruption perception. *Emerging Markets Review*, 55. <https://doi.org/10.1016/j.ememar.2023.101008>

