

## DAFTAR PUSTAKA

- ACFE. (2018). Report to The Nation: Global Study on Occupational Fraud and Abuse: Asia Pacific. In *Asia Pacific Edition* (Vol. 10). <https://doi.org/http://dx.doi.org/10.2139/ssrn.2222608>
- ACFE. (2019). *Survei Fraud Indonesia 2019*. Retrieved from <https://acfe-indonesia.or.id/wp-content/uploads/2020/07/SURVEI-FRAUD-INDONESIA-2019.pdf>
- ACFE. (2020). *Report to The Nations: 2020 Global Study on Occupational Fraud and Abuse*. Retrieved from <https://legacy.acfe.com/report-to-the-nations/2020/>
- ACFE. (2022). *Occupational Fraud 2022: A Report to The Nations*. Retrieved from <https://legacy.acfe.com/report-to-the-nations/2022/>
- Agusyani, K. S., Sujana, E., & Wahyuni, M. A. (2016). Pengaruh Whistleblowing System dan Kompetensi Sumber Daya Manusia terhadap Pencegahan Fraud pada Pengelolaan Keuangan Penerimaan Pendapatan Asli Daerah (Studi pada Dinas Pendapatan Daerah Kabupaten Buleleng). *E-Journal S1 Ak Universitas Pendidikan Ganesha*, 6(3).
- Albrecht, C. O., Holland, D. V., Skousen, B. R., & Skousen, C. J. (2018). The Significance of Whistleblowing as an Anti-Fraud Measure. *Journal of Forensic & Investigative Accounting*, 10(1), 1–13. Retrieved from <http://web.nacva.com.s3.amazonaws.com/JFIA/Issues/JFIA-2018-No1-1.pdf>
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. (2012). Fraud Examination. In J. W. Calhoun, R. Dewey, M. Filimonov, & J. Warwick (Eds.), *South-Western Cengage Learning* (4th Editio, Vol. 66). <https://doi.org/10.1017/CBO9781107415324.004>
- Baldock, G. (2016). The perception of corruption across Europe , Middle East and Africa. *Journal of Financial Crime*, 23(1), 1190231. <https://doi.org/10.1108/JFC-02-2015-0004>
- Bedi, A., Alpaslan, C. M., & Green, S. (2016). A Meta-analytic Review of Ethical Leadership Outcomes and Moderators. *Journal of Business Ethics*, 139(3), 517–536. <https://doi.org/10.1007/s10551-015-2625-1>
- Biegelman, M. T., & Bartow, J. T. (2012). *Executive Roadmap to Fraud Prevention and Internal Control: Creating Culture of Compliance* (2nd Editio). Wiley.
- Brown, M. E., & Treviño, L. K. (2014). Do Role Models Matter? An Investigation of Role Modeling as an Antecedent of Perceived Ethical Leadership. *Journal of Business Ethics*, 122(4), 587–598. <https://doi.org/10.1007/s10551-013-1769-0>
- Brown, M. E., Treviño, L. K., & Harrison, D. A. (2005). Ethical leadership: A social

- learning perspective for construct development and testing. *Organizational Behavior and Human Decision Processes*, 97(2), 117–134. <https://doi.org/10.1016/j.obhdp.2005.03.002>
- COSO. (2013). The 2013 COSO Framework & SOX Compliance. In *Antipode* (Vol. 6). <https://doi.org/10.1111/j.1467-8330.1974.tb00606.x>
- Cressey, D. R. (1953). Other people's money; a study of the social psychology of embezzlement. In *Other people's money; a study of the social psychology of embezzlement*. New York, NY, US: Free Press.
- Hadi, M., Ariyanti, R., & Notoatmojo, M. I. (2021). Pengaruh Pengendalian Internal dan Komitmen Organisasi dalam Pencegahan Fraud Pengadaan Barang (Studi Kasus pada RSUD Bendan Kota Pekalongan). *Jurnal Aktual Akuntansi Keuangan Bisnis Terapan*, 4(1), 1–8.
- Hoffman, W. M., & McNulty, R. E. (2009). A Business Ethics Theory of Whistleblowing: Responding to The \$1 Trillion Question. *Journal of Business and Environmental Ethics*. Vol., 12(8), 45–59.
- Jalil, F. Y. (2018). Internal Control, Anti-Fraud Awareness, and Prevention of Fraud. *Etikonomi*, 17(2), 297–306. <https://doi.org/10.15408/etk.v17i2.7473>
- Jha, J. K., & Singh, M. (2019). Exploring the mechanisms of influence of ethical leadership on employment relations. In *IIMB Management Review* (Vol. 31). <https://doi.org/10.1016/j.iimb.2019.07.010>
- Kerse, G. (2021). A Leader Indeed is A Leader in Deed: The Relationship of Ethical Leadership, Person-Organization Fit, Organizational Trust, and Extra-Role Service Behavior. *Journal of Management and Organization*, 27(3), 601–620. <https://doi.org/10.1017/jmo.2019.4>
- KNKG. (2008). *Pedoman Sistem Pelaporan Pelanggaran (Whistleblowing System)*. 52. Retrieved from <http://www.knkg-indonesia.org/dokumen/Pedoman-Pelaporan-Pelanggaran-Whistleblowing-System-WBS.pdf>
- Kummer, T. F., Singh, K., & Best, P. (2015). The Effectiveness of Fraud Detection Instruments in Not-for-Profit Organizations. *Managerial Auditing Journal*, 30(4–5), 435–455. <https://doi.org/10.1108/MAJ-08-2014-1083>
- Kurniasari, N. T., Fariyanti, A., & Ristiyanto, N. (2018). Strategi Pencegahan kecurangan (Fraud) dalam Pengelolaan Keuangan Pemerintah Menggunakan Analytical Hierarchy Process. *Jurnal Manajemen Pembangunan Daerah*, 10(April), 24–32. [https://doi.org/10.29244/jurnal\\_mpd.v10i-.22693](https://doi.org/10.29244/jurnal_mpd.v10i-.22693)
- Madanchian, M., Hussein, N., Noordin, F., & Taherdoost, H. (2018). The impact of ethical leadership on leadership effectiveness among SMEs in Malaysia. *Procedia Manufacturing*, 22, 968–974. <https://doi.org/10.1016/j.promfg.2018.03.138>
- Maria, E., Halim, A., Suwardi, E., & Miharjo, S. (2019). Eksplorasi Kesempatan

- Untuk Melakukan Fraud Di Pemerintah Daerah, Indonesia (Exploration Opportunities To Commit Fraud in Local Governments, Indonesia). *Jurnal Akuntansi Dan Keuangan Indonesia*, 16(1), 216–232. Retrieved from <http://jaki.ui.ac.id/index.php/home/article/view/1035>
- Mayer, D. M., Aquino, K., Greenbaum, R. L., & Mayer, D. M. (2012). WHO DISPLAYS ETHICAL LEADERSHIP , AND WHY DOES IT MATTER ? AN EXAMINATION OF ANTECEDENTS AND CONSEQUENCES OF ETHICAL LEADERSHIP Published by : Academy of Management Stable URL : <http://www.jstor.com/stable/41413629> REFERENCES Linked references are availab. *The Academy of Management Journal*, 55(1), 151–171. <https://doi.org/https://doi.org/10.5465/amj.2008.0276>
- Miceli, M. P., & Near, J. P. (1984). The Relationships Among Beliefs, Organizational Position, and Whistle-Blowing Status: A Discriminant Analysis. *Academy of Management Journal*, 27(4), 687–705. <https://doi.org/10.5465/255873>
- Noviani, D. P., & Sambharakreshna, Y. (2014). Pencegahan Kecurangan dalam Organisasi Pemerintahan. *Journal of Auditing, Finance, Forensic, and Accounting*, 02(2), 61–70. <https://doi.org/https://doi.org/10.21107/jaffa.v2i2.762>
- Othman, R., Abdul, N., Mardziyah, A., Zainan, N., & Amin, N. M. (2015). Fraud Detection and Prevention Methods in the Malaysian Public Sector: Accountants ' and Internal Auditors ' Perceptions. *Procedia Economics and Finance*, 28(April), 59–67. [https://doi.org/10.1016/S2212-5671\(15\)01082-5](https://doi.org/10.1016/S2212-5671(15)01082-5)
- Ratmono, D., Diany, Y. A., & Purwanto, A. (2017). Dapatkah Teori Fraud Triangle Menjelaskan Kecurangan dalam Laporan Keuangan? *Jurnal Akuntansi Dan Auditing*, 14(2), 100–117.
- Said, J., Omar, N., Rafidi, M., & Yusof, S. N. S. (2018). Are Organizational Factors More Prevailing than Individual Factors in Mitigating Employee Fraud? *Journal of Financial Crime*, 25(3), 907–922. <https://doi.org/10.1108/JFC-09-2017-0087>
- Sekaran, U., & Bougie, R. (2013). Research Methods for Business: A Skill-Building Approach. In *Leadership & Organization Development Journal* (7th ed.). <https://doi.org/10.1108/lodj-06-2013-0079>
- Shanmugam, J. K., Haat, M. H. C., & Ali, A. (2012). An Exploratory Study of Internal Control and Fraud Prevention Measures in SMEs. *International Journal of Business Research and Management (IJBRM)*, 3(2), 90–99.
- Singleton, T. W., & Singleton, A. J. (2010). *Fraud Auditing and Forensic Accounting* (4th Editio). Hoboken, New Jersey: John Wiley & Sons, Inc.
- Sow, A. N., Basiruddin, R., Mohammad, J., & Rasid, S. Z. A. (2018). Fraud Prevention in Malaysian Small and Medium Enterprises (SMEs). *Journal of*

- Financial Crime*, 25(2), 499–517. [https://doi.org/https://doi.org/10.1108/JFC-05-2017-0049](https://doi.org/10.1108/JFC-05-2017-0049)
- Stamler, R. T., Marschdorf, H. J., & Possamai, M. (2014). Fraud prevention and detection: Warning signs and the red flag system. In *Fraud Prevention and Detection: Warning Signs and the Red Flag System*. <https://doi.org/10.1201/b16665>
- Suh, J. B., & Shim, H. S. (2019). The Effect of Ethical Corporate Culture on Anti-Fraud Strategies in South Korean Financial Companies: Mediation of Whistleblowing and a Sectoral Approach in Depository Institutions. *International Journal of Law, Crime and Justice*, 60(January), 1–12. <https://doi.org/10.1016/j.ijlcj.2019.100361>
- Suharto. (2020). The Effect of Organizational Culture, Leadership Style, Whistleblowing Systems, and Know Your Employee on Fraud Prevention in Sharia Banking. *Asia Pacific Fraud Journal*, 5(1), 108. <https://doi.org/10.21532/apfjournal.v5i1.141>
- Sujana, I. K., Suardikha, I. M. S., & Laksmi, P. S. P. (2020). Whistleblowing System, Competence, Morality, and Internal Control System Against Fraud Prevention on Village Financial Management in Denpasar. *E-Jurnal Akuntansi*, 30(11), 2780. <https://doi.org/10.24843/eja.2020.v30.i11.p06>
- Wahyuni, W., & Budiwitjaksono, G. S. (2017). Fraud Triangle Sebagai Pendekripsi Kecurangan Laporan Keuangan. *Jurnal Akuntansi*, 21(1), 47–61. <https://doi.org/10.24912/ja.v21i1.133>
- Wardana, I. G. A. K., Sujana, E., & Wahyuni, M. A. (2017). Pengaruh Pengendalian Internal, Whistleblowing System, dan Moralitas Aparat terhadap Pencegahan Fraud pada Dinas Pekerjaan Umum Kabupaten Buleleng. *S1 Ak Universitas Pendidikan Ganesha Jurusan Akuntansi Program S1*, 8(2), 1–10.
- Wulandari, D. N., & Nuryanto, M. (2018). Pengaruh Pengendalian Internal, Kesadaran Anti-Fraud, Integritas, Independensi, dan Profesionalisme Terhadap Pencegahan Kecurangan. *Jurnal Riset Akuntansi Mercu Buana*, 4(2), 117–125. <https://doi.org/10.26486/jramb.v4i2.557>
- Zakaria, K. M., Nawawi, A., & Salin, A. S. A. P. (2016). Internal Controls and Fraud (Empirical Evidence From Oil & Gas Company). *Journal of Financial Crime*, 23(4), 1154–1168. Retrieved from <https://doi.org/10.1108/JFC-04-2016-0021>