

## DAFTAR PUSTAKA

- ACFE (Association of Certified Fraud Examiners) Indonesia Chapter. (2020). Survei Fraud Indonesia 2019. *Acfе*. <https://doi.org/10.1017/CBO9781107415324.004>
- Adams, Janet S., Taschian, Armen., Shore, Ted H. (1996). Ethics in Family and Non-Family Owned Firms: An Exploratory Study. *Family Business Review. Family Firm Institue, Inc.*, 9(2).
- Adib, M. (2015). *Filsafat Ilmu*. Yogyakarta, Pustaka Pelajar.
- Akers, R. L. (1998). *Social learning and social structure : a general theory of crime and deviance*. New Brunswick, United States. Transaction Publisher.
- Alakavuklar, O. N. (2009). "We Are A Family"– a critical organizational discourse analysis. *International Journal of Business and Management, No.1*.
- Association of Certified Fraud Examiners - ACFE. (2010). *Report to the Nations on Occupational Fraud and Abuse*.
- Association of Certified Fraud Examiners - ACFE. (2012). *Report To The Nations On Occupational Fraud And Abuse : Global Fraud Study*.
- Association of Certified Fraud Examiners - ACFE. (2017). *Fraud Examiners Manual International Edition*.
- Association of Certified Fraud Examiners - ACFE. (2018a). Global Study on Occupational Fraud and Abuse. *Association of Certified Fraud Examiners, 10*, 80.
- Association of Certified Fraud Examiners - ACFE. (2018b). Global Study on Occupational Fraud and Abuse Government Edition. *Report to the Nations, 10*, 80.
- Association of Certified Fraud Examiners - ACFE. (2018c). Report To The Nations - Global Study on Occupational Fraud and Abuse: Asia Pacific. *Asia Pacific Edition, 10*, 80. <https://doi.org/http://dx.doi.org/10.2139/ssrn.2222608>
- Association of Certified Fraud Examiners - ACFE. (2020). 2020 Report to the Nations. *Acfе*, 88.
- Association of Certified Fraud Examiners - ACFE. (2022). *Occupational Fraud 2022: A Report To The Nations*.
- Atkinson, P., and Hammersley, M. (1994). Ethnography and participant observation. In N.K, Denzin., and Hammersley, M. (Ed.), *Handbook of qualitative research* (pp. 248–261). CA:Sage.
- Bandura, A. (1976). *Social Learning Theory* (1st ed.). New Jersey, Prentice-Hall.
- Baxter, Jane., and W F Chua. (1998). Doing Field Research: Practice and Meta-Theory in Counterpoint. *Journal of Management and Accounting Research, 10*, 69–87.
- Beasley, Mark S., Carcello, Joseph V., Hermanson, Dana R., and COSO. (1999). *Fraudulent financial reporting: 1987-1997: an analysis of U.S. public companies: researc h report*.
- Beasley, Mark S., Hermanson, Dana R., Carcello, Joseph V., and Neal, Terry L.

- (2010). *Fraudulent financial reporting: 1998-2007: an analysis of U.S. public companies*.
- Beyer, Janice M., Harrison M. Trice. (1987). How an organization's rites reveal its culture. *Organizational Dynamics*, 15(4), 5–24.
- Bogdan, Robert., and S. J. T. (1975). *Introduction to Qualitative Research Methods: A Guidebook and Resource*. New York. Wiley - Interscience.
- Bowen, Glenn A, . (2009). Document Analysis as a Qualitative Research Method. *Qualitative Research Journal*, 9(2), 27–40.
- Brymann, A. (2012). *Social Research Methods* (4th ed.). Oxford, United Kingdom. Oxford University Press.
- Cameron, Kim S., and Quinn, R. E. (2005). *Diagnosing and Changing Organizational Culture : Based on the Competing Values Framework*. the USA. Jossey-Bass A Willey Imprint.
- Camic, Charles. (1986). The Matter of Habit. *American Journal of Sociology*, 91(5), 1039–1087.
- Casey, C. (1999). “Come, Join Our Family” : Discipline and Integration in Corporate Organizational Culture. *Human Relations*, 52(No.2), 155–178.
- Chan, Albert P C., and Owusu, Emmanuel Kingsford. (2017). Corruption Forms in the Construction Industry: Literature Review. *Journal of Construction Engineering and Management*, 143(8), 1–12. [https://doi.org/10.1061/\(ASCE\)CO.1943-7862.0001353](https://doi.org/10.1061/(ASCE)CO.1943-7862.0001353)
- Chan, A. (1997). Corporate Culture of a Clan Organization. *Management Decision*, 35(2), 94–99.
- Chariri, A. (2006). *The dynamics of financial reporting practice in an Indonesia insurance company: a reflection of Javanese views of an ethical social relationship*. Unpublished PhD Thesis. University of Wollongong, Wollongong NSW, Australia.
- Chariri, A. (2009). Landasan Filsafat Dan Metode Penelitian Kualitatif. In *Workshop Metodologi Penelitian Kuantitatif dan Kualitatif, Laboratorium Pengembangan Akuntansi* (Universitas Diponegoro; Semarang : 31 Juli - 1 Agustus).
- Chariri, A. (2020). Konstruksi Sosial Budaya Anti-Fraud Dengan Memanfaatkan Kearifan Lokal. In *Manusia Indonesia Realita dan Idealita : sumbangan pemikiran para profesor Universitas Diponegoro* (pp. 369–381). Semarang. Fastindo.
- Chen, Clara Xiaoling., and T. S. (2012). Can Wages Buy Honesty? The Relationship Between Relative Wages and Employee Theft. *Journal of Accounting Research*, 50(4), 967–1000.
- Cressey, D. R. (1953). *Other People's Money : A Study in the Social Psychology of Embezzlement*. The University of Michigan, Free Press. The USA.
- Creswell, J. W. (2012). *Educational research: planning, conducting, evaluating, quantitative and qualitative research*. Boston, USA. Pearson Education Inc.

- Davis, S. M. (1984). *Managing Corporate Culture* (1st ed.). FL, United States. Ballinger Publishing Company.
- Davison, Jane. (2011). Barthesian perspectives on accounting communication and visual images of professional accountancy. *Accounting, Auditing & Accountability*, 24(2), 250–283.
- Deal, Terrence E., and Kennedy, A. A. (1982). *Corporate Cultures: The Rites And Rituals Of Corporate Life* (18th ed.). Boston, United States. Addison-Wesley Publishing Company.
- DeFlaminis, Wayne., Bryant, Sara P., Cook, John., Kirschbaum, D. (2014). An Ounce of Prevention: A Guide for Combating Fraud in Construction. *The Construction Lawyer*, 34(Number 3), 1–12.
- Denzin, N. K. (1978). *The Research Act: A Theoretical Introduction to Sociological Methods*. New York, USA. McGraw-Hill Book Company.
- Dinata, R. O., Irianto, G., & Mulawarman, A. D. (2018). Menyingkap Budaya Penyebab Fraud: Studi Etnografi Di Badan Usaha Milik Negara. *Jurnal Economia*, 14(1), 66. <https://doi.org/10.21831/economia.v14i1.18453>
- 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>
- Duranti, A. (1997). *Linguistic Anthropology*. Cambridge, United Kingdom. Cambridge University Press.
- Efferin et al. (2004). *Metode Penelitian Akuntansi*. Malang, Bayumedia Publishing.
- Fautanu, I. (2012). *Filsafat Ilmu : Teori dan Aplikasi*. Jakarta, Refrensi.
- Feess, E., & Timofeyev, Y. (2020). Behavioral red flags and loss sizes from asset misappropriation: Evidence from the us. *Advances in Accounting Behavioral Research*, 23, 77–117. <https://doi.org/10.1108/S1475-148820200000023004>
- Fetterman, D. M. (1998). *Ethnography: Step-by-Step* (2nd ed.). Thousand Oaks, California, United States. Sage Publication.
- Gagliardi, P. (1986). The Creation and Change of Organizational Cultures: A Conceptual Framework. *Organization Studies*, 7(2), 117–134.
- Ghozali, Imam., and Anis Chariri. (2007). *Teori Akuntansi*. Semarang, Badan Penerbit Universitas Diponegoro.
- Goffee, Rob., Jones, G. R. (1998). *The character of a corporation: how your company's culture can make or break your business* (First Edit). New York, USA. HarperCollins Publisher.
- Gould, Leroy C., Kleck, Gary., and Gertz, Marc C. (1992). The Concept of “Crime” in Criminological : Theory and Practice. *The Criminologis : Official Newsletter of the American Society of Criminology*, 1–7.
- Gross-Schaefer, Arthur., Jeff Trigilio., Jamie Negus., and Ceng Si - Ro. (2000). Ethics education in the workplace: An effective tool to combat employee theft. *Journal of Business Ethics*, 26(2), 89–100.

- Guba & Lincoln. (1994). Competing paradigms in qualitative research. In *Handbooks of Qualitative Research* (Denzin, N.). CL, United States. Sage Publication.
- Gunduz, Murat., and Oytun Onder. (2012). *Fraud and Corruption Risk Assessment in Construction Industry. September 2012.*
- Hanim, M. (2017). *Mitigating asset misappropriation through integrity and fraud risk elements : evidence emerging economies.*
- Harris, Marvin., and O. J. (2000). *Cultural Anthropology* (5th ed.). Boston, Massachusetts, United States, Allyn and Bacon.
- Herdiansyah, H. (2014). *Metodelogi Penelitian Kualitatif.* Jakarta, Salemba Humanika.
- Heuvel, G. Van Den. (2005). The Parliamentary Enquiry on Fraud in the Dutch Construction Industry Collusion as Concept Between Corruption and State-Corporate Crime. *Crime, Law, and Social Change*, 44, 133–151.
- Hofstede, Geert., Gert Jan Hofstede., M. M. (2010). *Cultures and Organizations : Software of the mind* (3rd ed.). New York, United States. McGrawHill.
- Hofstede, Geert. (1980). *Culture Consequences, International Differences in Work - Related Values.* CA:Sage.
- Hofstede, G. (1991a). *Cultures and Organizations: Software of the mind.* New York, the USA, McGrawHill.
- Hofstede, G. (1991b). *Interkulture Zusammenarbeit Kulturen - Organisationen - Management* (B. Marks (ed.); 1st ed.). Düsseldorf, Germany, Springer Fachmedien Wiesbaden.
- Hofstede, G. (1994). *Cultural and Other Differences in Teaching and Learning.* “In the principles of multicultural tertiary education”. ( van der W. A (ed.)). Vanderbijlpark, South Africa. Vaal Triangle Technikon.
- Hutomo, S. . (1991). *Mutiara yang Terlupakan : Pengantar Studi Sastra Lisan.* HISKI Komisariat Jawa Timur.
- Imoniana, Joshua O., and da Silva, Washington L. (2019). Understanding internal control environment in view of curbing fraud in public healthcare unit. *African Journal of Business Management*, 13(18), 602–612.
- Indriati, E. (2014). *Pola dan Akar Korupsi.* Jakarta, Gramedia Pustaka Utama.
- Institute of International Auditor, I. (2009). Internal Auditing and Fraud. In *IPPF- Practice Guide* (December). IIA, The Institute Internal Auditors, 247 Maitland Ave, Florida USA. www.theiia.org
- Jessor, Richard., and Shirley L. Jessor. (1977). *Problem Behavior and Psychosocial Development: A Longitudinal Study of Youth.* Original from the University of Michigan, USA. Academic Press.
- Jin, K. Gregory., Drozdenko, Ronald., DeLoughy, S. (2013). The role of corporate value clusters in ethics, social responsibility, and performance: A study of financial professionals and implications for the financial meltdown. *Journal of Business Ethics*, 112(1), 15–24.

- Jing, Ai., Patrick L Brockett., Linda L Golden., and Montserrat Guillén. (2013). A Robust Unsupervised Method for Fraud Rate Estimation. *Journal of Risk and Insurance*, 80(1), 121–143.
- Johnson, P. (1999). Preventing Fraud. *Accountancy Ireland*, 31(5), 20–21.
- Kalaichelvi, S Valentine Usha., Dr. Auxilia Antony., and A Nelson Vimalanathan. (2017). A Study On Organizational Culture. *International Journal of Research-GRANTHAALAYAH*, 5(8), 91–95.
- Katanga, R. (2013). *What Is Organizational Culture? And Why Should We Care?* Harvard Business Review.
- Kazemian, Soheil., Said, J., Nia, E. H., & Vakilifard, H. (2018). Examining Fraud Risk Factors on Asset Misappropriation : Evidence from the. *Journal of Financial Crime*. <https://doi.org/https://doi.org/10.1108/JFC-01-2018-0008> Permanent
- Kennedy, J. P. (2018). Asset Misappropriation in Small Businesses. *Journal of Financial Crime*. <https://doi.org/>, <https://doi.org/10.1108/JFC-01-2017-0004> Permanent
- Kohler, Eric Louis. (1983). *Kohler's Dictionary for accountans* (6th ed.). New York, Prentice-Hall series in accounting.
- Koomson, T. A. A., Owusu, Godfred Matthew Yaw., Bekoe, Rita Amoah., A., & Oquaye, M. (2020). Determinants of asset misappropriation at the workplace: the moderating role of perceived strength of internal controls. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-04-2020-0067>
- Kotter, John P., Heskett, J. L. (1992). *Corporate Culture and Performance* (1st ed.). New York, The Free Press by Kotter Associates, Inc. and James L. Heskett.
- Kreitner, Robert., A. K. (2009). *Organizational Behavior* (9th ed.). New York, McGraw-Hill Education.
- Langeveld, M. J. (1971). *Beknopte theoretische pedagogiek*. Groningen, Netherlands. Wolters-Noordhoff.
- Langton, Nancy., Robbins, Stephen P., Judges, T. A. (2015). Organizational Culture and Change. In *Fundamentals of Organizational Behaviour* (Fifth Cana). Toronto, Canada. PEARSON.
- Le, Thi Thu Ha., & Tran, Manh Dung. (2018). The effect of internal control on asset misappropriation: The case of Vietnam. *Business and Economic Horizons*, 14(4), 941–953. <https://doi.org/10.15208/beh.2018.64>
- Logan, B. (n.d.). *When and How to Use Ethnographic Research : Ethnography can help investigate very complicated or critical design challenges. A good researcher is essential when observing and/or interacting with target audiences in their real-life environment*. Retrieved May 15, 2021, from <https://www.spotless.co.uk/insights/ethnography-when-and-how/>
- Lück, D. W. (1975). *Materiality in der internationalen Rechnungslegung : Das pflichtgemäße Ermessen des Abschlußprüfers und der Grundsatz der Wesentlichkeit*. Wiesbaden, Deutsch. Betriebswirtschaftlicher Verlag Dr. Th. Gabler-Verlag.

- Majid, R. A., Mohamed, N., Haron, R., Omar, N. B., & Jomitin, B. (2014). Misappropriation of Assets in Local Authorities: A Challenge to Good Governance. *Procedia - Social and Behavioral Sciences*, 164(August), 345–350. <https://doi.org/10.1016/j.sbspro.2014.11.086>
- Martin, Joanne., M.Powers. (1983). Truth or Corporate Propaganda: The Value of a Good War Story. *Organizational Symbolism, Organizational Behavior*, 93–107.
- Martin, Joanne., Martha S.Feldman., Mary Jo Hatch., Sim B. Sitkin. (1983). The Uniqueness Paradox in Organizational Stories. *Administrative Science Quarterly*, 28(3 Organizational Culture), 438–453.
- Messier, W.F., Martinov-Bennie N., and Eilifsen, A. (2005). A Review and Integration of Empirical Research on Materiality: Two Decades Later. *Auditing : A Journal of Practice & Theory*, 24(2), 153–202.
- Miller, P. (1994). Accounting as social and institutional practice: an introduction. In Hopwood, A., and Miller, P. (Ed.), *Accounting as social and institutional practice*. Cambridge University (pp. 1–39).
- Mintzberg, H. (1973). *Henry Mintzberg - The nature of managerial work*. NJ, United States. Prentice-Hall, Inc.
- Morgan, Gareth and Burrell, G. (1979). *Sociological Paradigms and Organizational Analysis*. NY USA.Heinemann Educational Books.
- Mueller, Gerhard G., Meek, Gary E., Meek, Gary K., and Gernon, H. M. (1987). *Accounting: An International Perspective: a Supplement to Introductory Accounting Textbooks*. Original from The University of California, USA. Irwin.
- Muhadjir, N. (2000). *Metode Penelitian Kualitatif*. Yogyakarta, Rake Sarasin.
- Mulder, N. (1994). The Ideology of Javanese-Indonesian Leadership. In *Leadership on Java : Gentle Hints, Authoritarian Rule*. Hans Antlöv and Sven Cederroth (Ed).,UK. Surrey: Curzon Press Ltd.
- Mulya, T. W. (2004). *Kekeluargaan dalam Perusahaan : Sebuah Studi Eksplorasi tentang Budaya Organisasi di Indonesia*. Universitas Surabaya.
- Mushtaq, Ahmad. L., Ahmad, F. S., Tanveer, A. (2013). Organizational culture in the hotel industry: Perceptions and preferences among staff. *Advances in Management*, 6(5), 55–60.
- Needle, D. (2004). *Business in Context: An Introduction to Business and Its Environmen* (Fourth). United States. Cengage Learning Business Press.
- Newman, William L. (1997). *Social Research Methods Qualitative and Quantitative Approache*. Allyn & Bacon.
- Nia, E. H., & Said, J. (2015). Assessing Fraud Risk Factors of Assets Misappropriation: Evidences from Iranian Banks. *Procedia Economics and Finance*, 31(15), 919–924. [https://doi.org/10.1016/s2212-5671\(15\)01194-6](https://doi.org/10.1016/s2212-5671(15)01194-6)
- Obiekwe, O. (2017). *Organizational family culture and employee involvement in selected foods and beverages firms in Nigeria*. Thesis. Rivers State University Port Harcourt, Nigeria.

- Obiekwe, O. (2018). Organizational Family Culture: Theoretical Concept Definition, Dimension and Implication to Business Organizations. *IIARD International Journal of Economics and Business Management*, 4(1), 11–21.
- Patterson, Gerald R., and Patricia Chamberlain. (1994). A functional analysis of resistance during parent training therapy. *Clinical Psychology: Science and Practice*, 1, 53–70.
- Patterson, Gerald R., John B. Reid., and Thomas J. Dishion. (1992). *Antisocial Boys* (Eugenes (ed.)). New York. Castalia Publishing Co.
- Patterson, Gerald R. (1975). *Families: Applications of Social Learning to Family Life* (4th ed.). Original from the University of Michigan, USA. Research Press.
- Patterson, Gerald R. (1995). Coercion as a basis for early age of onset for arrest. In Joan McCord (Ed.), *Coercion and Punishment in Long-Term Perspectives* (pp. 81–105). Cambridge, United Kingdom. Cambridge University Press.
- Pietarinen, Ahti-Veikko. (2005). Cultivating Habit of Reason: Peirce and the logical utens versus logical docens distinction. *History of Philosophy Quarterly*, 22(4), 357–372.
- Popoola, Oluwatoyin P., and Ma, Hui. (2012). Detecting Abnormal Behaviors in Crowded Scenes. *Research Journal of Applied Sciences, Engineering and Technology*, 4(20), 4171–4177.
- Ramamoorti, Sridhar., and Olsen, W. (2007). Fraud : The Human Factor. *Financial Executive*, July/August, 53–55. [www.fei.org](http://www.fei.org)
- Ramamoorti, S. (2008). The Psychology and Sociology of Fraud: Integrating the Behavioral Sciences Component Into Fraud and Forensic Accounting Curricula. *Issues in Accounting Education*, 23(4), 521–533. <https://doi.org/10.2308/iace.2008.23.4.521>
- Ravasi, D., Schlutz, M. (2006). Responding to organizational identity threats: Exploring the role of organizational culture. *Academy of Management Journal*, 49(3), 433–458.
- Rittenberg, L. E. (2013). *COSO internal control - integrated framework : turning principles into positive action*. Florida. United States : The Institute of Internal Auditors Research Foundation.
- Robbins, Stephen P., Judge, Timothy A., and Bredard, K. (2016). *Essential of Organizational Behaviour* (1st ed.). United States. Pearson Education Inc.
- Robbins, S. P. (1990). *Organization Theory: Structures, Designs, and Applications* (3rd ed.). New Jersey, Englewood Cliffs Prentice Hall.
- Robbins, S. P. (1996). *Organizational Behavior: Concepts, Controversies, Applications* (Seventh). Minnesota. Prentice Hall.
- Robbins, S. P. (2002). *Essentials of Organizational Behavior* (7th ed.). Canada, Pearson College.
- Rose, J., W. Beaver., S. Becker., and G. Sorter. (1970). Toward an Empirical Measure of Materiality. *Journal of Accounting Research*, 138–148.

- Rosenfeld, R. (2010). *The Social Construction of Crime*. Oxford, United Kingdom. Oxford University Press.
- Sangasubana, N. (2011). How to Conduct Ethnographic Research. *The Qualitative Report*, 16(2), 567–573.
- Schein, Edgar H., Peter, A. S. (2010). *Organizational Culture and Leadership* (Fourth). SF, California, United States. Jossey-Bass.
- Schultz, M. (1994). *On Studying Organizational Cultures: Diagnosis and Understanding*. Berlin, Germany. Walter de Gruyter.
- Seleim, A., & Bontis, N. (2009). The relationship between culture and corruption: A cross-national study. *Journal of Intellectual Capital*, 10(1), 165–184. <https://doi.org/10.1108/14691930910922978>
- Septiani, Y. (2018). Pendeteksian Fraud Atas Aset Pada PT.ICS. *FRIMA-2018*.
- Shonhadji, Nanang., and Maulidi, A. (2021). The Roles of Whistleblowing System and Fraud Awareness as Financial Statement Fraud Deterrent. *International Journal of Ethics and Systems*, 37(3), 370–389.
- Singleton, Tommie W., Aaron J, S. (2010). *Fraud Auditing and Forensic Accounting* (Fourth). New Jersey, USA. Wiley.
- Soepardi, M.E. (2007). Upaya Pencegahan Fraud dalam Pengelolaan Keuangan Negara. *Economic Business & Accounting Review*, 2(1), 22–34.
- Spardley, J. (1979). *The Ethnographic Interview*. Michigan, USA. Holt, Rinehart and Winston.
- Stake, R. E. (2010). *Qualitative Research : Studying How Things Works*. New York. Guilford Press.
- Stolley, K. S. (2005). *The Basics of Sociology*. Connecticut, USA. Greenwood Publishing.
- Strain, Mary. (n.d.). *The Disadvantages of Clan Culture in Business*. Retrieved February 4, 2022, from <https://smallbusiness.chron.com/disadvantages-clan-culture-business-34708.html>
- Sugiyono. (2012). *Memahami Penelitian Kualitatif*. Bandung. Alfabeta.
- Suh, Joon B., Nicolaidis, R., and Trafford, R. (2019). The Effects of Reducing Opportunity and Fraud Risk Factors on the Occurrence of Occupational Fraud in Financial Institutions. *International Journal of Law, Crime, and Justice*, 56(March 2019), 79–88.
- Suriasumantri, J. S. (1993). *Filsafat Ilmu, Sebuah Pengantar Populer*. Jakarta. Pustaka Sinar Harapan.
- Sutherland, E. . (1940). White-Collar Criminality. *American Sociology Review*, 5(1), 1–12.
- Tahir Arifin. (2014). *Perilaku Organisasi Buku* (Edisi 1). Yogyakarta. Deepublish.
- Thompson, Cynthia A., Beauvais, Laura L., Lyness, Karen S, . (1999). When Work-Family Benefits Are Not Enough: The Influence of Work-Family Culture on Benefit Utilization, Organizational Attachment, and Work-Family Conflict.

*Journal of Vocational Behavior*, 54, 392–415.

- Trice, Harrison M., J. M. B. (1984). Studying Organizational Cultures Through Rites and Ceremonials. *The Academy of Management Review*, 9(4), 653–669.
- Trompenaars, Fons., and Hampden-Turner, C. (1994). *Riding the Waves of Culture: Understanding Diversity in Global Business* (1st ed.). Original from the University of Michigan, USA. Irwin Professional Pub.
- Tuan Mat, Tuan Zainun., Nazri, Syed M., Faiza, Sharifah N., Fahmi, Mohd., Fadzlina., Ismail., Maria, Aida., and Smith. (2013). Assessing the fraud prevention mechanisms in Malaysian government agencies. *Malaysian Accounting Review*, 12(2), 141–169.
- Vona, L. W. (2008). *Fraud Risk Assessment: Building a Fraud Audit Program* (1st ed.). New Jersey, USA. John Wiley & Sons, Inc.
- Warrick, D. D. (2017). What leaders need to know about organizational culture. *Business Horizons*, 60, 395–404.
- Warrick, D. D. (2016). Leadership: A high impact approach. San Diego. *Bridgpoint Education*.
- Wells, J. T. (2017). Corporate Fraud Handbook. In *Corporate Fraud Handbook*. <https://doi.org/10.1002/9781119351962>
- White, Helen Raskin., Marsha E. Bates, and Valerie Johnson. (1991). Learning to drink: Familial, peer, and media influences. In and H. R. W. Pittman, David J. (Ed.), *Society, Culture, and Drinking Patterns Reconsidered* (pp. 177–197). New Brunswick, New Jersey. Rutgers Center of Alcohol Studies.
- Wibowo, M. A. (2009). *The Contribution of The Construction Industry to The Economy of Indonesia : a systemic approach*. [http://eprints.undip.ac.id/387/1/Agung\\_Wibowo.pdf](http://eprints.undip.ac.id/387/1/Agung_Wibowo.pdf)
- Williams, A. R. (2017). *Inventory and Other Non-Cash Assets Fraud: The Real Internal Thief*. [https://www.haufe.de/compliance/management-praxis/non-cash-assets-fraud-the-real-internal-fraud\\_230130\\_426968.html](https://www.haufe.de/compliance/management-praxis/non-cash-assets-fraud-the-real-internal-fraud_230130_426968.html)
- Wolfe, David T., Hermanson, Dana R. (2004). ‘The Fraud Diamond : Considering the Four Elements of Fraud. *The CPA Journal*, 74(12), 38–42. <https://digitalcommons.kennesaw.edu/facpubs/1537/>
- Young, M. (2013). *Cultural Influences on Accounting*. Senior Honors Thesis, Liberty University, Virginia.
- Zakaria, K. M., Nawawi, A., & Puteh Salin, A. S. A. (2016). Internal controls and fraud-empirical evidence from oil and gas company. *Journal of Financial Crime*, 23(4), 1154–1168. <https://doi.org/10.1108/JFC-04-2016-0021>