



BIBLIOGRAPHY

- Abdullahi, R., & Mansor, N. (2015). Fraud Triangle Theory and Fraud Diamond Theory. Understanding the Convergent and Divergent For Future Research. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 5(4), 38-45. <https://doi.org/10.6007/ijarafms/v5-i4/1823>
- Albrecht, W. Steve, Albrecht, Chad O., Albrecht, Conan C., Zimbelman, Mark F., (2012). *Fraud Examination*. Fourth Edition, South-Western (USA): Cengage Learning.
- American Institute of Certified Public Accountants (AICPA): 2002, October, SAS No. 99: Consideration of Fraud in a Financial Statement Audit (AICPA, New York, NY).
- Anthony, Robert N., Govindarajan, Vijay, Hartmann, Frank. G.H., Kraus, Kalle, Nilsson, Goran, (2014). *Management Control Systems*. European Edition, New York (NY): McGraw-Hill.
- Association of Certified Fraud Examiners (ACFE). (2018). *Report to the nations in occupational fraud and abuse*. Austin, TX: ACFE
- Association of Certified Fraud Examiner (ACFE). (2019). *What is Fraud?*. Retrieved from <https://www.acfe.com/fraud-101.aspx>
- Association of Government Accountants US (AGA). (2019). *COSO Components of Internal Controls*. Retrieved from <https://www.agacgfm.org/Tools-Resources/intergov/Internal-Controls/Tools-by-COSO-element.aspx>
- Barsky, A. (2008). Understanding the Ethical Cost of Organizational Goal-Setting: A Review and Theory Development. *Journal of Business Ethics*, 81, 63-81. <https://doi.org/10.1007/s10551-007-9481-6>
- Baz, R., Samsudin, R. S., Che-Ahmad, A. B., & Johnson, O. M. (2016). Capability Component of Fraud and Fraud Prevention in the Saudi Arabian Banking Sector. *International Journal of Economics and Financial Issues*, 6(S4), 68-71.
- Bryan, J. F., & Locke, E. A. (1967). Goal Setting As a Means Of Increasing Motivation. *Journal of Applied Psychology*, 51(3), 274-277. <https://doi.org/10.1037/h0024566>
- Cheng, K. C., Chen, T. C., & Shih, N. S. (2014). The influence of budgetary participation by R&D managers on product innovation performances: The effect of trust, job satisfaction and information asymmetry. *Asia Pacific Management Review*, 19(2), 133-150. <https://doi.org/10.6126/APMR.2014.19.2.02>
- Chenhall, R. H., & Brownell, P. (1988). The Effect of Participative Budgeting on Job Satisfaction and Performance: Role Ambiguity as an Intervening Variable. *Accounting, Organizations and Society*, 13(3), 225-233. [https://doi.org/10.1016/0361-3682\(88\)90001-3](https://doi.org/10.1016/0361-3682(88)90001-3)
- Chong, V. K., Eggleton, I. R. C., & Leong, M. K. C. (2005). The impact of market competition and budgetary participation on performance and job satisfaction: A research note. *British Accounting Review*, 37, 115-133. <https://doi.org/10.1016/j.bar.2004.06.007>
- Chong, V. K., Eggleton, I. R. C., & Leong, M. K. C. (2006). The Multiple Roles of Participative Budgeting on Job Performance. *Advances in Accounting*, 22, 67-95. [https://doi.org/10.1016/S0882-6110\(06\)22004-2](https://doi.org/10.1016/S0882-6110(06)22004-2)



- Chong, V. K., & Johnson, D. M. (2007). Testing a model of the antecedents and consequences of budgetary participation on job performance. *Accounting and Business Research*, 37(1), 3-19. <https://doi.org/10.1080/00014788.2007.9730055>
- Chong, V. K., & Leung Tak-Wing, S. (2003). Testing A Model of The Motivational Role of Budgetary Participation on Job Performance: A Goal Setting Theory Analysis. *Asian Review of Accounting*. <https://doi.org/10.1108/eb060760>
- Clor-Proell, S. M., Kaplan, S. E., & Proell, C. A. (2015). The Impact of Budget Goal Difficulty and Promotion Availability on Employee Fraud. *Journal of Business Ethics*, 131(4), 773-790. <https://doi.org/10.1007/s10551-013-2021-7>
- Coenen, T. (2016, July 6). The Wide-Reaching Impact of Financial Statement Fraud [Web log post]. Retrieved June 3, 2019, from <http://www.sequenceinc.com/fraudfiles/2016/07/the-wide-reaching-impact-of-financial-statement-fraud/>
- Deng, X., Wang, Y., Zhang, Q., Huang, J. X., & Cui, J. (2014). Analysis of Fraud Risk in Public Construction Projects in China. *Public Money and Management*, 34(1), 51-58. <https://doi.org/10.1080/09540962.2014.865939>
- Ermongkonchai, P. (2010). Understanding Reasons for Employee Unethical Conduct in Thai Organizations: A Qualitative Inquiry. *Contemporary Management Research*, 6(2), 125-140. <https://doi.org/10.7903/cmr.3550>
- EKER, M. (2010). THE AFFECT OF THE RELATIONSHIP BETWEEN BUDGET PARTICIPATION AND JOB-RELEVANT INFORMATION ON MANAGERIAL PERFORMANCE. *Ege Academic Review*, 10(1), 183-198. Retrieved from <http://dergipark.org.tr/eab/issue/39875/473162>
- fraud. n.d. In *Merriam-Webster.com*. Retrieved June 3, 2019, from <https://www.merriam-webster.com/dictionary/fraud>
- Galinsky, A. D., Medvec, V. H., & Mussweiler, T. (2002). Disconnecting Outcomes and Evaluations: The Role of Negotiator Focus. *Journal of Personality and Social Psychology*, 83(5), 1131-1140. <https://doi.org/10.1037/0022-3514.83.5.1131>
- Goebel, S., & E. Weißenberger, B. (2016). The Dark Side of Tight Financial Control: Causes and Remedies of Dysfunctional Employee Behaviors. *Schmalenbach Business Review*, 17(1), 69-101. <https://doi.org/10.1007/s41464-016-0005-8>
- Hansen, S. C., Otley, D., & Van der Stede, W. A. (2003). Practice Developments in Budgeting: An Overview and Research Perspective. In *SSRN*. <https://doi.org/10.2139/ssrn.410544>
- Hansen, S. C., & Van der Stede, W. A. (2004). Multiple Facets of Budgeting: An Exploratory Analysis. *Management Accounting Research*, 15, 415-439. <https://doi.org/10.1016/j.mar.2004.08.001>
- Hoque, Z. (2005). *Handbook of Cost and Management Accounting*. First Edition, London: Spiramus Press Ltd.
- Jermias, Y., & Yigit, F. (2013). Budget Participation in Turkey: The Effects of Information Asymmetry, Goal Commitment, and Role Ambiguity on Job Satisfaction and Performance. *Journal of International Accounting Research*, 12(1), 29-54. <https://doi.org/10.2308/jiar-50385>



- Kenis, I. (1979). Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance. *Accounting Review*, 54(4), 707–721. Retrieved from <http://www.jstor.org/stable/245627>
- Khanna, A., & Arora, B. (2009). A Study to Investigate The Reasons for Bank Frauds and The Implementation of Preventive Security Controls in Indian Banking Industry. *International Journal of Business Science and Applied Management*, 4(3), 1-21. Retrieved from <http://hdl.handle.net/10419/190606>
- Kramer, S., & Hartmann, F. (2014). How Top-Down and Bottom-Up Budgeting Affect Budget Slack and Performance through Social and Economic Exchange. *Abacus*, 50(3), 314-340. <https://doi.org/10.1111/abac.12032>
- Kren, L. (1992). Budgetary Participation and Managerial Performance: The Impact of Information and Environmental Volatility. *The Accounting Review*, 67(3), 511–526. Retrieved from <http://www.jstor.org/stable/247975>
- Lau, C. M., & Tan, S. L. C. (2006). The effects of procedural fairness and interpersonal trust on job tension in budgeting. *Management Accounting Research*, 17(2), 171-186. <https://doi.org/10.1016/j.mar.2005.10.001>
- Leach-López, M. A., Stammerjohan, W. W., & McNair, F. M. (2007). Differences in the Role of Job-Relevant Information in the Budget Participation-Performance Relationship among U.S. and Mexican Managers: A Question of Culture or Communication. *Journal of Management Accounting Research*, 19(1), 105-136. <https://doi.org/10.2308/jmar.2007.19.1.105>
- Leach-López, M. A., Stammerjohan, W. W., & Lee, K. S. (2009). Budget participation and job performance of South Korean managers mediated by job satisfaction and job relevant information. *Management Research News*, 32(3), 220-238. <https://doi.org/10.1108/01409170910943093>
- Lister, L. M. (2007). A Practical Approach to Fraud Risk. *Internal Auditor*.
- Livingston, J. S. (1988). Retrospective Commentary. *Harvard Business Review*.
- Locke, E. A. (1968). Toward A Theory of Task Motivation and Incentives. *Organizational Behavior and Human Performance*, 3(2), 157-189. [https://doi.org/10.1016/0030-5073\(68\)90004-4](https://doi.org/10.1016/0030-5073(68)90004-4)
- Locke, E. A., & Latham, G. P. (2002). Building A Practically Useful Theory of Goal Setting and Task Motivation: A 35-year Odyssey. *American Psychologist*, 57(9), 705-717. <https://doi.org/10.1037/0003-066X.57.9.705>
- Locke, E. A., & Latham, G. P. (2006). New Directions in Goal-Setting Theory. *Current Directions in Psychological Science*, 15(5), 265-268. <https://doi.org/10.1111/j.1467-8721.2006.00449.x>
- Locke, E. A., & Latham, G. P. (1990). Work Motivation and Satisfaction: Light at the End of the Tunnel. *Psychological Science*, 1(4), 240-246. <https://doi.org/10.1111/j.1467-9280.1990.tb00207.x>
- Macinati, M. S., & Rizzo, M. G. (2014). Budget goal commitment, clinical managers' use of budget information and performance. *Health Policy*, 117(2), 228-238. <https://doi.org/10.1016/j.healthpol.2014.05.003>
- Magner, N., Welker, R. B., & Campbell, T. L. (1995). The Interactive Effect of Budgetary Participation and Budget Favorability on Attitudes toward Budgetary Decision



- Makers: A Research Note. *Accounting, Organizations and Society*, 20(7-8), 611-618. [https://doi.org/10.1016/0361-3682\(95\)00006-U](https://doi.org/10.1016/0361-3682(95)00006-U)
- Maiga, A. S., & Jacobs, F. A. (2007). Budget participation's influence on budget slack: The role of fairness perceptions, trust and goal commitment. *Journal of Applied Management Accounting Research*, 5(1), 39. Retrieved from <https://search.proquest.com/docview/200943783?accountid=13598>
- McFarlin, D., & Sweeney, P. (1992). Distributive and Procedural Justice as Predictors of Satisfaction with Personal and Organizational Outcomes. *The Academy of Management Journal*, 35(3), 626-637. <https://doi.org/10.2307/256489>
- Milani, K. (1975). The Relationship of Participation in Budget-Setting to Industrial Supervisor Performance and Attitudes: A Field Study. *The Accounting Review*, 50(2), 274-284. Retrieved from <http://www.jstor.org/stable/244709>
- Noor, I. H. B. M., & Othman, R. (2012). Budgetary Participation: How It Affects Performance and Commitment. *Accountancy Business and the Public Interest*. Available at SSRN: <https://ssrn.com/abstract=2161688>
- Nouri, H., & Parker, R. J. (1996). The Effect of Organizational Commitment on the Relation Between Budgetary Participation and Budgetary Slack. *Behavioral Research in Accounting*, 23(5-6), 467-483. [https://doi.org/10.1016/S0361-3682\(97\)00036-6](https://doi.org/10.1016/S0361-3682(97)00036-6)
- Omar, M., Nawawi, A., & Puteh Salin, A. S. A. (2016). The Causes, Impact and Prevention of Employee Fraud. *Journal of Financial Crime*, 23(4), 1012-1027. <https://doi.org/10.1108/jfc-04-2015-0020>
- Parker, R. J., & Kyj, L. (2006). Vertical information sharing in the budgeting process. *Accounting, Organizations and Society*, 31(1), 27-45. <https://doi.org/10.1016/j.aos.2004.07.005>
- Parkers, S. K. and Wall, T. D. (1996). *Job Design in Modern Manufacturing in Psychology at Work*. Fourth Edition (p. 333–358), London: Penguin Books.
- Rosman, R. I., Shafie, N. A., Sanusi, Z. M., Johari, R. J., & Omar, N. (2016). The Effect of Internal Control Systems and Budgetary Participation on the Performance Effectiveness of Non-Profit Organizations: Evidence from Malaysia. *International Journal of Economics and Management*, 15(1), 7-23. <https://doi.org/10.1108/14013381111125297>
- Sandalgaard, N., Bukh, P. N., & Poulsen, C. S. (2011). The interaction between motivational disposition and participative budgeting: Evidence from a bank. *Journal of Human Resource Costing & Accounting*, 15(1), 7-23. <https://doi.org/10.1108/14013381111125297>
- Schuchter, A., & Levi, M. (2016). The Fraud Triangle Revisited. *Security Journal*, 29(2), 107-121. <https://doi.org/10.1057/sj.2013.1>
- Schweitzer, M. E., Ordóñez, L., & Douma, B. (2004). Goal Setting As A Motivator of Unethical Behavior. *Academy of Management Journal*, 47(3), 422-432. <https://doi.org/10.5465/20159591>
- Shields, J. F., & Shields, M. D. (1998). Antecedents of Participative Budgeting. *Accounting, Organizations and Society*, 23(1), 49-76. [https://doi.org/10.1016/S0361-3682\(97\)00014-7](https://doi.org/10.1016/S0361-3682(97)00014-7)



- Shields, M. D., & Young, S. M. (1993). Antecedents and consequences of participative budgeting: Evidence on the effects of asymmetrical information. *Journal of Management Accounting Research*, 5, 265. Retrieved from <https://search.proquest.com/docview/210239866?accountid=13598>
- Staw, Barry M. & Boettger, R. D. (1990). Task Revision : A Neglected Form of Work Performance. *The Academy of Management Journal*, 33(3). <https://doi.org/10.5465/256580>
- Van Dyne, L., & Pierce, J. L. (2004). Psychological Ownership and feelings of possession: Three Field Studies Predicting Employee Attitudes and Organizational Citizenship Behavior. *Journal of Organizational Behavior*, 25(4), 439-459. <https://doi.org/10.1002/job.249>
- Venkatesh, R., & Blaskovich, J. (2012). The Mediating Effect of Psychological Capital on the Budget Participation-Job Performance Relationship. *Journal of Management Accounting Research*, 24(1), 159-175. <https://doi.org/10.2308/jmar-50202>
- Weil, R. L. & Maher, M. W. (2005), *Handbook of Cost Management*. Second Edition, New Jersey: John Wiley & Sons, Inc.
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond : Considering the Four Elements of Fraud. *CPA Journal*, 74(12), 38-42. Retrieved from <https://search.proquest.com/docview/212311888?accountid=13598>
- Yahya, M. N., Ahmad, N. N. N., & Fatima, A. H. (2008). Budgetary participation and performance: Some Malaysian evidence. *International Journal of Public Sector Management*, 21(6), 658-673. <https://doi.org/10.1108/09513550810896523>
- Zainuddin, S., & Isa, C. R. (2011). The role of procedural fairness in the relationship between budget participation and motivation. *Australian Journal of Basic and Applied Sciences*, 5(9), 1464-1473. Retrieved from <https://pdfs.semanticscholar.org/1992/fe6ad71df73a6ed533d9150a539bb688bc0b.pdf>