

## DAFTAR PUSTAKA

- Ardini, L., Maryam, D., & Munaa, N. (2020). Fraud Detection in Indonesia National Health Insurance Implementation: A Phenomenology Experience from Hospital. *Proceeding 1st International Conference on Business & Social Sciences (ICOBUSS) 263 Surabaya, October 3rd – 4th*. Retrieved December 21, 2021, from [https://www.researchgate.net/publication/346376810\\_FRAUD\\_DETECTIO\\_N\\_IN\\_INDONESIA\\_NATIONAL\\_HEALTH\\_INSURANCE\\_IMPLMEN\\_TATION\\_A\\_PHENOMENOLOGY\\_EXPERIENCE\\_FROM\\_HOSPITAL](https://www.researchgate.net/publication/346376810_FRAUD_DETECTIO_N_IN_INDONESIA_NATIONAL_HEALTH_INSURANCE_IMPLMEN_TATION_A_PHENOMENOLOGY_EXPERIENCE_FROM_HOSPITAL).
- Association of Certified Fraud Examiners. (2022). *Acfepublic.s3.us-west-2.Amazonaws.com. ACFE*. Retrieved December 19, 2022, from <https://acfepublic.s3.us-west-2.amazonaws.com/2022+Report+to+the+Nations.pdf>
- Bruckner, T. (2019). The ignored pandemic: how corruption in health service delivery threatens Universal Health Coverage. In *Transparency International* (Vol. 1, Issue 1)
- Chabbra, R., Koli, L.N., 2018. Forensic Accounting: A Future Way of Accounting. *Shodhaytan-AISECT University Journal*.
- Cohen, J. R., L. Holder-Webb, D. J. Sharp, and L. W. Pant: (2007). The Effects of Perceived Fairness on Opportunistic Behavior, *Contemporary Accounting Research* 24 (4): 1119- 1138
- Cuadrado, D. C. (2022). Corruption during Covid-19 Trends, Drivers, and Lessons Learned for Reducing Corruption in Health Emergencies. *U4 Anti-Corruption Resource Centre, Chr. Michelsen Institute (U4 Issue 2022:16)*
- Djasri, H., Rahma, P. A., & Hasri, E. T. (2016). Korupsi dalam Pelayanan Kesehatan di Era Jaminan Kesehatan Nasional: Kajian Besarnya Potensi dan Sistem Pengendalian Fraud. *Volume kcvvmd2 Nomor 1 – Agustus 2016*, 2(1), 113–134. Retrieved December 21, 2021, from <https://jurnal.kpk.go.id/index.php/integritas/article/view/127/25>.
- Grimshaw, J., Freemantle, N., Wallace, S., Russell, I., Hurwitz, B., Watt, I., Sheldon, T. (1995). Developing and implementing clinical practice guidelines. *Quality and Safety in Health Care*, 4(1), 55–64. doi:10.1136/qshc.4.1.55
- KEMENKES 2019. Peraturan Menteri Kesehatan Republik Indonesia Nomor 16 Tahun 2019 Tentang Pencegahan dan Penanganan Kecurangan (Fraud) serta Pengenaan Sanksi Administrasi Terhadap Kecurangan (Fraud) dalam Pelaksanaan Program Jaminan Kesehatan.

- King, K. M. (2017). (rep.). *CMS Fraud Prevention System Uses Claims Analysis to Address Fraud*. United States Government Accountability Office.
- Kitab Undang-Undang Hukum Pidana
- Trisnantoro, L., Marthias, T., & Harbianto, D. (2014). Universal Health Coverage Assessment Indonesia. Global Network for Health Equity (GNHE).
- Law, P. (2011). Corporate governance and no fraud occurrence in organizations. *Managerial Auditing Journal*, 26(6), 501–518.
- Machen, M. J., & Richards, R. E. (2004). The Use of fraud examiners in the battle against occupational fraud and abuse. *Journal of Investment Compliance*, 5(3), 67–71. doi:10.1108/15285810410636514.
- Munro, C., & Kirya, M. (2020). Values Education for Public Integrity. U4 , (8).
- Murphy, P. R., & Dacin, M. T. (2010). *Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations*. Retrieved December 21, 2021, from <http://ssrn.com/abstract=1492765>.
- Palutturi, S., Makkurade, S. R., Ahri, R. A., & Putri, S. E. (n.d.). (2019). Potential for Fraud of Health Service Claims to BPJS Health at Tenriawaru Public Hospital, Bone Regency, Indonesia. *International Journal of Innovation, Creativity and Change.*, Volume 8
- Pemerintah Indonesia. 1999. Undang-Undang No. 31 Tahun 1999 Undang-undang Republik Indonesia Nomor 31 Republik Indonesia tentang Pemberantasan tindak Pidana Korupsi.
- Sadikin, H., & Adisasmito, W. (2016). Analisis Pengaruh dimensi fraud Triangle Dalam kebijakan pencegahan fraud terhadap program Jaminan Kesehatan nasional di RSUP Nasional Cipto Mangunkusumo. *Jurnal Ekonomi Kesehatan Indonesia*, 1(2). <https://doi.org/10.7454/eki.v1i2.1871>
- Sari, N. I. (2017). Evaluasi Terhadap Upaya Pencegahan Terjadinya Fraud Pada Program JKN Di RSPAU Dr Suhardi Hardjolukito Yogyakarta Berdasarkan Permenkes No 36 Tahun 2015.
- Susanti, D.; Arifin, P.; Rahma, D.; Fahmi, M.; Julacha, L.; Putri, W.; (2022) Tackling fraud and corruption in Indonesia's health insurance system. Bergen: U4 Anti-Corruption Resource Centre, Chr. Michelsen Institute (U4 Issue 2022:13)

- Uberti, L. J.(2020). Identifying feasible, highimpact anti-corruption interventions : The case of Albania.Bergen: U4 Anti-Corruption Resource Centre, Chr. Michelsen Institute (U4 Issue 2020:9)
- Wibowo, N. M., Utari, W., Muhith, A., Widiastuti, Y., & Aulia Rahma, P. (2019). PENJAMINAN MUTU & MODEL PENCEGAHAN KECURANGAN (FRAUD) Pelayanan Kesehatan Program Jaminan Kesehatan Nasional (JKN). Kresna Bina Insan Prima. [www.publikasiilmiah.com](http://www.publikasiilmiah.com)
- Yang, W.-S., & Hwang, S.-Y. (2006). A process-mining framework for the detection of healthcare fraud and abuse. *Expert Systems with Applications*, 31(1), 56–68. doi:10.1016/j.eswa.2005.09.003
- Zúñiga, N. (2020). Gender Sensitivity in Corruption Reporting and Whistleblowing. Bergen: U4 Anti-Corruption Resource Centre, Chr. Michelsen Institute (U4 Helpdesk Answer 2020:10)
- (2021). (rep.). Laporan Pengelolaan Program JKN Tahun 2020 & Laporan Keuangan Keuangan Tahun 2020 (Auditan).