

DAFTAR PUSTAKA

- Abdullahi, R. and 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*, Vol. 5 No. 4, pp. 38-45.
- Akech, JM (2005), "Public law values and the politics of criminal (in) justice: creating a democratic framework for policing in Kenya", *Oxford University Commonwealth Law Journal*, Vol. 5 No.2, hlm.225-256.
- Allen, R., Hemming, R. and Potter, B. (2013), *The International Handbook of Public Financial Management*, Palgrave Macmillan, London.
- Amirudin, N.R., Nawawi, A. and Salin, A.S.A.P. (2017), "Risk management practices in tourism industry – a case study of resort management", *Management and Accounting Review*, Vol. 16 No. 1, pp. 55-74.
- Ardiana dan Sugianto (2020). *The Influence of Financial Reporting Compliance, Government Personnel Competency Towards Fraud Prevention in Village Fund Management (Case Study in Kecamatan Siman Kabupaten Ponorogo)*. *International Journal of Economics, Business and Accounting Research*.
- Asare, T. (2009), "Internal auditing in the public sector: promoting good governance and performance improvement", *International Journal on Governmental Financial Management*, Vol. 9 No. 1, pp. 15-28.
- Ashforth, BE and Anand, V. (2003), "The normalization of corruption in organizations", *Research in Organizational Behavior*, Vol. 25, hlm. 1-52.
- Association of Certified Fraud Examiner (ACFE) (2018), "Report to the nations 2018".
- Baltaci, M. and Yilmaz, S. (2006), *Keeping an Eye on Subnational Governments: internal Control and Audit at Local Levels*, World Bank Publications, pp. 7-15.
- Chambers, A.D. (2014), "New guidance on internal audit – an analysis and appraisal of recent developments", *Managerial Auditing Journal*, Vol. 29 No. 2, pp. 196-218.
- Cieslewicz, J.K. (2012), "The fraud model in international contexts: a call to include societal-level influences in the model", *Journal of Forensic and Investigative Accounting*, Vol. 4 No. 1, pp. 214-254.
- Creswell, J. W. (2016). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. In *Muqarnas* (Vol. 8). SAGE Publication, Inc.
- Davis, J. H., Schoorman, F. D., & Donaldson, R. (1997). *Toward a Stewardship Theory of Management*. *Academy of Management Review*, 22(1), 20-47.
- Dorminey, J., Fleming, A.S., Kranacher, M. and Riley, R.A. (2010), "Beyond the fraud triangle", *The CPA Journal*, Vol. 80 No. 7, pp. 17-23.
- Dorminey, J., Scott Fleming, A., Kranacher, M.J. and Riley, R.A. (2012), "The evolution of fraud theory", *Issues in Accounting Education*, Vol. 27 No. 2, pp. 555-579.

- Ginting et al., (2022). Analysis The Influence of Internal Control and Competence of Village Apparatuses on Village Fund Management Fraud. *Enrichment: Journal of Management*.
- Hart, D. K., & Rosenthal, U. (2015). Competency models in public administration: A state-of-the-art review. *International Journal of Public Administration*, 38(12), 892-903.
- Hartono, J. M. dkk. 2018. "Metoda Pengumpulan dan Teknik Analisis Data." Yogyakarta: ANDI.
- Hooper, M.J. and Pornelli, C.M., (2010), *Deterring and Detecting Financial Reporting Fraud: A Platform for Action*, Washington, DC, Center for Audit Quality.
- Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi. (2022). Dana Desa. <https://sid.kemendes.go.id/village-fund>. Diakses pada 1 Mei 2023.
- Lokanan, M. and Sharma, S. (2018), "A fraud triangle analysis of the labor fraud", *Journal of Forensic and Investigative Accounting*, Vol. 10 No. 2, pp. 187-212.
- Mada, N. A., Ardiyanto, D., & Mardani, D. (2017). Analysis of factors affecting the accountability of village fund management. *Journal of State Administration Science*, 5(3), 227-234.
- Mahmood, M. (2005), "Corruption in civil administration: causes and cures", *Humanomics*, Vol. 21 No.3, hlm.62-84.
- Mariska, W., Damayanti, R. A., & Rura, Y. (2018). The effect of competence, commitment, and regulation on the accountability of village financial management with moderated spirituality. *International Journal of Advanced Research*, 6(8), 455–462.
- Mayer, R. C., & Gavin, M. B. (2005). Trust in management and performance: Who minds the shop while the employees watch the boss?. *Academy of management journal*, 48(5), 874-888.
- Moonti, Roy Marthen, and Yusrianto Kadir. 2018. Pencegahan Korupsi Dalam Pengelolaan Dana Desa. *Jurnal IUS Kajian Hukum dan Keadilan* 6, no. 3 (December): 430. <https://doi.org/10.29303/ius.v6i3.583>.
- Mufidah dan Herawaty (2023). Prevention of Fraud to Achieve Accountability For Village Fund Management. *Eksis: Scientific Journal of Economics and Business*.
- Murphy, R.P. and Dacin, T. (2011), "Psychological pathways to fraud: understanding and preventing", *Journal of Business Ethics*, Vol. 101 No. 4, pp. 601-618.
- Murphy, P. and Free, C. (2016), "Broadening the fraud triangle instrumental climate and fraud", *Behavioral Research in Accounting*, Vol. 28 No. 1, pp. 41-56.
- Neu, D., Everett, J. and Rahaman, A.S. (2015), "Preventing corruption within government procurement: constructing the disciplined and ethical subject", *Critical Perspectives on Accounting*, Vol. 28, pp. 49-61.
- Organisation for Economic Co-Operation and Development (2007), *Bribery in Public Procurement: Methods, Actors and Counter-Measures*, OECD Publishing, Paris.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 222/PMK.07/2020 Tentang Pengelolaan Dana Desa. Jakarta: Kementrian Keuangan Republik Indonesia.

Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 Tentang Sistem Pengendalian Intern Pemerintah

Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2014 Tentang Dana Desa.

Peraturan Presiden Nomor 16 Tahun 2018 tentang Pengadaan Barang dan Jasa.

Putri et al., (2022). Creating Good Village Governance: an Effort to Prevent Village Corruption in Indonesia. Journal of Financial Crime Emerald Publishing Limited 1359-0790 DOI 10.1108/JFC-11-2022-0266.

Rahim, S.A.A., Nawawi, A. and Salin, A.S.A.P. (2017), "Internal control weaknesses in a cooperative body: Malaysian experience", International Journal of Management Practice, Vol. 10 No. 2, pp. 131-151.

Ramamoorti, S. (2009), "Bringing freud to fraud: understanding the state-of-mind of the c-level suite/white collar offender through "a-b-c" analysis", Working Paper, Institute for Fraud Prevention.

Sims Jr, H. P., & Brinkmann, J. (2002). Leaders as moral role models: The case of John Gutfreund at Salomon Brothers. Journal of Business Ethics, 35(4), 327-339.

Sithic, H.L. and Balasubramanian, T. (2013), "Survey of insurance fraud detection using data mining techniques", International Journal of Innovative Technology and Exploring Engineering, Vol. 2 No. 3, pp. 62-65.

Syamsir. (2020). 'Competence, Job Satisfaction, Work Motivation, and Job Performance of the Village ("Nagari") Masters in Managing E-Village Finance', International Journal of Advanced Science and Technology, 29(08), pp. 1337–1350.

Szymanski, S. (2007), How to Implement Economic Reforms: How to Fight Corruption Effectively in Public Procurement in SEE Countries, OECD Publications, Paris.

Trompeter, G.M., Carpenter, T.D., Desai, N., Jones, K. and Riley, R.A. (2013), "A synthesis of fraud-related research", Auditing: A Journal of Practice and Theory, Vol. 32, pp. 287-321.

Undang-Undang Nomor 6 Tahun 2014 Tentang Desa.

Wahyudi et al., (2021). Village Apparatus Competence, Individual Morality, Internal Control System and Whistleblowing System on Village Fund Fraud. WSEAS Transactions on Environment and Development.

Wolfe, D.T. and Hermanson, D.R. (2004), "The fraud diamond: considering the four elements of fraud", The CPA Journal, Vol. 74 No. 12, pp. 38-42.

Yen, N.T.K. and Van Luong, P. (2008), "Participatory village and commune development planning (VDP/CDP) and its contribution to local community development in Vietnam", Community Development Journal, Vol. 43 No. 3, pp. 329-340.

Yin, R. (2003). Case study research: Design and methods. (3rd edition). California: Thousands Oaks.

Zakaria, K.M., Nawawi, A. and Salin, A.S.A.P. (2016), "Internal controls and fraud – empirical evidence from oil and gas company", Journal of Financial Crime, Vol. 23 No. 4, pp. 1154-1168.



UNIVERSITAS
GADJAH MADA

Analisis Potensi Terjadinya Fraud Pengelolaan Dana Desa (Studi pada Desa Tersidilor Kabupaten Purworejo)

Riko Triawan Syahputra, Vogy Gautama Buanaputra, S.E., M.Sc., Ph.D., AFHEA

Universitas Gadjah Mada, 2024 | Diunduh dari <http://etd.repository.ugm.ac.id/>

Zhu, W., Chew, I. K. H., & Spangler, W. D. (2005). CEO transformational leadership and organizational outcomes: The mediating role of human-capital-enhancing human resource management. *The Leadership Quarterly*, 16(1), 39-52.