

DAFTAR PUSTAKA

- Abdullahi, Rabi'u, and Noorhayati Mansor. 2018. "Fraud prevention initiatives in the Nigerian public sector: Understanding the relationship of fraud incidences and the elements of fraud triangle theory." *Journal of Financial Crime (Emerald Insight)* 25 (2): 527-544. doi:<https://doi.org/10.1108/JFC-02-2015-0008>.
- Abdullahi, Rabi'u, and Noorhayati Mansor. 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* 38-45.
- ACFE. 2018. *Report to the Nations 2018: Global Study on Occupational Fraud and Abuse*. Annual Report, U.S.: ACFE.
- Alam, Md. Mahmudul, Razana Juhaida Johari, and Jamaliah Said. 2018. "An empirical assessment of employee integrity in the public sector of Malaysia." *International Journal of Ethics and Systems* (Emerald Publishing Limited) _____. <https://doi.org/10.1108/IJOES-01-2018-0006>.
- Albrecht, W. Steve, Chad O. Albrecht, Conan C. Albrecht, and Mark F. Zimbelman. 2016. *Fraud Examination*. 5e. USA: Cengage Learning.
- Ariefianto, Moch. Doddy. 2012. *Ekonometrika: Esensi dan Aplikasi dengan Menggunakan EVIEWS*. Jakarta: Penerbit Erlangga.
- Choi, Hyeri, Min Jae Park, Jae Jeung Rho, and Hangjung Zo. 2016. "Rethinking the assesment of e-government implementation in developing countries from the perspective of the design-reality gap: Applications in the Indonesian e-procurement system." *Telecommunications Policy* (Elsevier) 40: 644-660. <http://dx.doi.org/10.1016/j.telpol.2016.03.002>.
- Coenen, Tracy L. 2008. *Essentials of Corporate Fraud*. Canada: Wiley & Sons, Inc.
- Crowe Horwarth. 2012. *The Mind Behind the Fraudsters Crime: Key Behavioral and Environmental Elements*.
- Gbegi, D.O., and J. F. Adebisi. 2013. "The new fraud diamond model - How can it help forensic accountant in fraud investigation in Nigeria?" *European Journal of Accounting Auditing and Fiance' Research* (European Centre for Research Training and Development UK) 1 (4): 129-138.
- Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate dengan Program IBM SPSS* 23. 8. Semarang: Badan Penerbit Universitas Diponegoro.

- Hartono, Jogiyanto. 2014. *Metodologi Penelitian Bisnis Salah Kaprah dan Pengalaman-pengalaman*. 6. Yogyakarta: BPFE-YOGYAKARTA.
- Indonesia Corruption Watch. 2016. *Tren Penindakan Kasus Korupsi Tahun 2016*. ICW.
- Indonesia Corruption Watch. 2017. *Tren Penindakan Kasus Korupsi Tahun 2017*. ICW.
- Juanda, Bambang. 2009. *Metodologi Penelitian Ekonomi dan Bisnis*. Bandung: IPB PRESS.
- Kaseem, Rasha, and Andrew Higson. 2012. "The New Fraud Triangle Model." *Journal of Emerging Trends in Economics and Management Sciences* 3 (3): 191-195.
- KPK. 2017. "Laporan Tahunan KPK."
- Neu, Dean, Jeff Everett, and Abu Shiraz Rahaman. 2014. "Preventing corruption within government procurement: Constructing the disciplined and ethical subject." *Critical Perspective on Accounting* (Elsevier Ltd.). doi:dx.doi.org/10.1016/j.cpa.2014.03.012.
- Neupane, Arjun, Jeffrey Soar, Kishor Vaidya, and Jianming Yong. 2012. "Role of Public E-Procurement Technology to Reduce Corruption in Government Procurement." *International Public Procurement Conference*. Seattle. 304-334.
- Neupane, Arjun, Jeffrey Soar, Kishor Vaidya, and Jianming Yong. 2014. "Willingness to adopt e-procurement to reduce corruption: Results of the PLS Path modeling." *Transforming Government: People, Process and Policy, Vol. 8 Issue: 4* pp. 500-520.
- Nurmandi, Achmad, and Sunhyuk Kim. 2015. "Making e-procurement work in decentralized procurement system." *International Journal of Public Sector Management* 198-220.
- OECD. 2015. "OECD Recommendation of the Council on Public Procurement."
- Othman, Rohana, Nooraslinda Abdul Aris, Ainun Mardziah, Norhasliza Zainan, and Noralina Md Amin. 2015. "Fraud Detection and Prevention Methods in Malaysian Public Sector: Accountants' and Internal Auditors' Perceptions." *7th International Conference on Financial Criminology 2015*. Oxford, United Kingdom: Elsevier. 59-67.
- Peraturan LKPP No. 2 Tahun 2018 tentang Perubahan atas Peraturan Kepala Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah Nomor 6 Tahun 2016 tentang Katalog Elektronik dan *E-Purchasing*

- Peraturan Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah Nomor 8 Tahun 2018 Tentang Pedoman Swakelola
- Peraturan Menteri Perindustrian Republik Indonesia No. 64 Tahun 2016 tentang Besaran Jumlah Tenaga Kerja dan Nilai Investasi untuk Klasifikasi Usaha Industri
- Peraturan Presiden Republik Indonesia No. 106 Tahun 2007 tentang Lembaga Kebijakan Pengadaan Barang/jasa Pemerintah
- Peraturan Presiden Republik Indonesia No. 16 Tahun 2018 tentang Pengadaan Barang/Jasa Pemerintah
- Sargiacomo, Massimo, Luca Ianni, Antonio D'Andreamatteo, and Stefania Servalli. 2015. "Accounting and the fight against corruption in Italian government procurement: A longitudinal critical analysis (1992-2014)." *Critical Perspectives on Accounting* (Elsevier) 28: 89-96. doi:[dx.doi.org/10.1016/j.cpa.2015.006](https://doi.org/10.1016/j.cpa.2015.006).
- Saxena, Stuti. 2018. "Factors influencing perceptions on corruption in public service delivery via e-government platform." *Foresight* 19 (6): 628-646. doi:<https://doi.org/10.1108/FS-05-2017-0013>.
- Sekaran, Uma, and Roger Bougie. 2016. *Research Methods for Business: A Skill-Building Approach*. Vol. 7e. West Sussex: John Wiley & Sons Ltd.
- Seo, Dong Back, Chee-Wee Tan, and Gumala Warman. 2018. "Vendor satisfaction of E-government procurement systems in developing countries: an empirical research in Indonesia." *INFORMATION TECHNOLOGY FOR DEVELOPMENT*.
- Siregar, Sylvia Veronica, and Bayu Tenoyo. 2015. "Fraud awareness survey of private sector in Indonesia." *Journal of Financial Crime* (Emerald Insight) 22 (3): 329-346. doi:<https://doi.org/10.1108/JFC-03-2014-0016>.
- Somantri, Ating, and Sambas Ali Muhidin. 2011. *Aplikasi Statistika dalam Penelitian*. Bandung: CV Pustaka Setia.
- Sorunke, Olukayode Abayomi. 2016. "Personal Ethics and Fraudster Motivation: The Missing Link in Fraud Triangle and Fraud Diamond Theories." *International Journal of Academic Research in Business and Social Sciences* 6 (2): 159-165. doi:[10.6007/IJARBS/v6-i2/2020](https://doi.org/10.6007/IJARBS/v6-i2/2020).
- Sujarweni, V. Wiratna. 2015. *Metodologi Penelitian Bisnis dan Ekonomi*. Bantul, Yogyakarta: Pustaka Baru Press.
- Transparency International. 2017. *Corruption Perceptions Index 2017*. Accessed Agustus 26, 2018. https://www.transparency.org/news/feature/corruption_perceptions_index_2017.

Tuanakotta, Theodorus M. 2010. *Akuntansi Forensik dan Audit Investigatif*. 2. Jakarta: Salemba Empat.

Undang-Undang Republik Indonesia No. 20 Tahun 2008 tentang Usaha Mikro, Kecil, dan Menengah

Wolfe, David T., and Dana R. Hermanson. 2004. "The Fraud Diamond: Considering the Four Elements of Fraud." *The CPA Journal* 38-42.