Daftar Pustaka

ACFE. *Fraud Tree*. Diakses pada 19 April 2019. https://www.acfe.com/fraud-tree.aspx.

—. *The Fraud Triangle*. Diakses pada 23 April 2019. https://www.acfe.com/fraud-triangle.aspx

—. *What is Fraud?*. Diakses pada 22 April 2019. https://www.acfe.com/fraud-101.aspx

Adisa, W. B., Tunde Alabi, dan Samuel Adejoh. (2018). *Corruption on the Road: a Test of Commercial Drivers' Encounters with Police Extortion in Lagos Metropolis. Journal of Police and Criminal Psychology*, 1-11.

Albrecht, Chad O., Conan C. Albrecht, dan Steven Hawkins. (2017). "Is There An Ethics Compromise Triangle?".

Albrecht, W. Steve, Chad O. Albrecht, Conan C. Albrecht, dan Mark F. Zimbelman. (2012). *Fraud Examination.* South-Western: Cengage Learning.

Arens, Alvin A., Randal J. Elder, Mark S. Beasley, dan Chris E. Hogan. (2017). *Auditing and Assurance Services*. New York: Pearson

Ayee, JR. (2015). *Reducing police corruption and promoting police professionalism through reforms. Police Corruption and Police Reforms in Developing Societies*, 65.

Badan Pusat Statistik. *Perkembangan Jumlah Kendaraan Bermotor Menurut Jenis, 1949-2017.* Diakses pada 20 Mei 2019. https://www.bps.go.id/linkTableDinamis/view/id/1133.

—. (2015). *Hasil Survei Penduduk Antar Sensus 2015*. Jakarta: Badan Pusat Statistik.

Becker, D'Arcy, Janice Connolly, Paula Lentz, dan Joline Morrison. (2006). *Using the business fraud triangle to predict academic dishonesty among business students. Academy of Educational Leadership Journal*.

Cambridge Business English Dictionary. *Cambridge Dictionary*. Diakses pada 25 April 2019. https://dictionary.cambridge.org/dictionary/english/fraud.

Chene, Marie. (2010). *Anti-coruption and police reform.* Diakses pada 9 Mei 2019. www. transparency.org.

CNN Indonesia. (2018). *Kasatlantas Polres Bekasi Dicopot karena Pungli Pembuatan SIM,* Februari 2018. Diakses pada 12 Mei 2019. https://www.cnnindonesia.com/nasional/20180215014929-12-276307/kasatlantas-polres-bekasi-dicopot-karena-pungli-pembuatan-sim.

—. (2019). *Kronologi Kisruh Laporan Keuangan Garuda Indonesia*, 30 April. Diakses pada 27 April 2019. https://www.cnnindonesia.com/ekonomi/20190430174733-92-390927/kronologi-kisruh-laporan-keuangan-garuda-indonesia.

detikNews. (2016). *Ini Pelanggaran yang Sering Terjadi Dalam Pembuatan SIM*, 24 Mei. Diakses pada 14 Mei 2019. https://news.detik.com/berita/d-3216692/ini-pelanggaran-yang-sering-terjadi-dalam-pembuatan-sim.

Efferin, Sujoko, Stevanus Hadi Darmaji, dan Yuliawati Tan. (2008). *Metode Penelitian Akuntansi: Mengungkap Fenomena Dengan Pendekatan Kuantitatif Dan Kualitatif.* Yogyakarta: Graha Ilmu.

Hair Jr, J. F., William C. Black, Barry J. Babin, dan Rolph E. Anderson. (2014). *Multivariate Data Analysis.* Harlow: Pearson Education Limited.

Hope Sr, K.R. (2015). *Police Corruption and Police Reforms in Developing Societies KEMPE RONALD HOPE*, Sr. In *Police Corruption and Police Reforms in Developing in Societies* (pp. 26-55). CRC Press.

Indriantoro, Nur, dan Bambang Supomo. (2009). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen .* Yogyakarta: BPFE.

Kassem, Rasha, dan Andrew Higson. (2012). *The New Fraud Triangle Model. Journal of Emerging Trends in Economics and Management Sciences*, *3*(3).

Kompas. (2013). *Masyarakat Cenderung Korupsi saat Ditilang Polisi*, 25 September. Diakses pada 19 Mei 2019. https://nasional.kompas.com/read/2013/09/25/2107370/Masyarakat.Cenderung.Korupsi.Saat.Ditilang.Polisi.

Kompasiana. (2015). *Penyalahgunaan Kendaraan Dinas Pada Saat Mudik Identik Dengan Korupsi*, 25 Juni. Diakses pada 18 April 2019. https://www.kompasiana.com/cechgentong/5516e0eb8133115c52bc6b3d/penyalahgunaan-kendaraan-dinas-pada-saat-mudik-identik-dengan-korupsi.

Kranacher, Mary-Jo, Jr. Richard A. Riley, dan Joseph T. Wells. (2011). *Forensic Accounting and Fraud Examination.* Hoboken: John Wiley & Sons, Inc.

Kulas, J. T., A. Stachowski, dan B. Haynes. (2008). *Middle Response Functioning in Likert-responses to Personality Items. Journal of Business and Psychology*, *22*(3), 251-259.

Lind, Douglas A., William G. Marchal, dan Samuel A. Wathen. (2015). *Statistical Techniques in Business & Economics.* New York: McGraw-Hill Education.

Meiseberg, Brinja, Thomas Ehrmann, dan Aloys Prinz. (2017). *Anything worth winning is worth cheating for? Determinants of cheating behavior among business and theology students. Journal of Business Economics*, *87*(8), 985-1016.

Oleinik, Anton. 2015. *Corruption on the road: A case study of Russian traffic police. IATSS Research.*

Peltier-Rivest, Dominic. (2018). *A model preventing corruption. Journal of Financial Crime*, *25*(2), 545-561.

Prabowo, Hendi Yogi. (2014). *To be corrupt or not to be corrupt: Understanding the behavioral side of corruption in Indonesia. Journal of Money Laundering Control*, *17*(3), 306 -326.

Said, J., M.M. Alam, M. Ramli, dan M. Rafidi. (2017). *Integrating ethical values into fraud triangle theory in assessing employee fraud: evidence from the Malaysian banking industry. Journal of International Studies*, *10*(2), 170-184.

Schuchter, Alexander, dan Michael Levi. (2016). *The Fraud Triangle Revisited*. *Security Journal*, *29*(2), 107-121.

Sekaran, Uma, dan Roger Bougie. (2016). *Research Methods for Business.* West Sussex: John Wiley & Sons Ltd.

Sugiyono. (2012). *Metode Penelitian Kuantitatif Kualitatif dan R&D.* Bandung: Alfabeta.

Transparency International. (2009). *Global corruption barometer.* Diakses pada 5 Mei 2019. www.transparency.org/whatwedo/publication/global_.

Verma, I. R. A. (2015). *India: Nature of Police Corruption. In Police Corruption and Police Reforms in Developing Societies.* (pp. 180-201). CRC Press.