

Daftar Pustaka

- AAIPI. *Standar Audit Intern Pemerintah Indonesia*. Asosiasi Auditor Intern Pemerintah Indonesia, 2013.
- Abdullahi, Rabi, and Noorhayati Mansor. "Fraud Prevention Initiatives in the Nigerian Public Sector." *Journal of Financial Crime* 25, no. 2 (2018): 527-544.
- ACFE. *Report to the Nations on Occupational Fraud and Abuse-Global Fraud Study 2016*. Association Certified Fraud Examiners, 2016.
- ACFE. *Survai Fraud Indonesia 2016*. ACFE Indonesia Chapter, 2017.
- Adams, G.W., D.R Campbell, M. Campbell, and Rose. "Fraud Prevention." *The CPA Journal* 7, no. 1 (2006): 56-59.
- AICPA. *Statement on Auditing Standards No. 99*. American Institute of Certified Public Accountant, 2002.
- Alazzabi, Waled Younes E., Hasri Mustafa, and Ahmed Ibrahim Karage. "Risk Management, Top Management Support, Internal Audit Activities and Fraud Mitigation." *Journal of Financial Crime* 47, no. 1 (2019).
- Albrecht, W. Steve, O. Chad Albrecht, C. Conan Albrecht, and F. Mark Zimbelman. *Fraud Examination*. Fourth. Mason, USA: South-Western, 2012.
- Ammar, Sourour Hazami. "Internal Auditors' Perceptions of The Function's Ability to Investigate Fraud." *Journal of Applied Accounting Research* 20, no. 2 (2019): 134-153.
- Amrizal. "Pencegahan dan Pendeteksian Kecurangan oleh Auditor Internal." Badan Pengawasan Keuangan dan Pembangunan (BPKP), 2014.
- Arikunto, S. "Prosedur Penelitian: Suatu Pendekatan Praktek." Jakarta: Rineka Cipta, 2006.
- Bishop, C.C., DeZoort, F.T. and Hermanson, D.R. "The Effect of CEO Social Influence Pressure and CFO Accounting Experience on CFO Financial Reporting Decisions." *Auditing: A Journal of Practice and Theory* 36, no. 1 (2016): 21-41.
- Bologna, Jack, J. Lindquist Robert, and T. Well Joseph. *The Accountant's Handbook of Fraud and Commercial Crime*. USA: Wiley, 1993.
- BPK. *Ikhtisar Hasil Pemeriksaan Semester (IHPS) II Tahun 2018*. Badan Pemeriksa Keuangan, 2019.

BPKP. *Audit Berpeduli Risiko*. 4. Jakarta: Badan Pengawasan Keuangan dan Pembangunan, 2007.

—. *Fraud Auditing*. Edited by Badan Pengawasan Keuangan dan Pembangunan. Jakarta: Pusat Pendidikan dan Pelatihan Pengawasan, 2008.

—. *Pedoman Pengawasan Intern Atas Pengadaan Barang dan Jasa Pemerintah*. Jakarta: Badan Pengawasan Keuangan dan Pembangunan Republik Indonesia, 2019.

Chartered Institute of Management Accountants. *Fraud risk management: a guide to good practice*. 2008.

Christopher, Joe, Gerrit Sarens, and Philomena Leung. "A Critical Analysis of the Independence of The Internal Audit Function: Evidence from Australia." *Accounting, Auditing & Accountability Journal* 22, no. 2 (2009): 200-220.

Cresswell, John C. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. 4. USA: Sage Publications, Inc., 2014.

Danuta, K. S. "Pengadaan Secara Elektronik (E-Procurement) untuk Mencegah Fraud pada Proses Pengadaan Barang dan Jasa Pemerintah Kota Yogyakarta." *Jurnal Kajian Akuntansi* 1, no. 2 (2016): 161-171.

Dichev, I.D., Graham, J.R., Harvey, C.R. and Rajgopal, S. "Earnings Quality: Evidence from The field." *Journal of Accounting and Economics* 56, no. 2/3 (2013): 1-33.

Feng, M., Ge, W., Luo, S. and Shevlin, T. "Why do CFOs Become Involved in Material Accounting Manipulations?" *Journal of Accounting and Economics* 51, no. 1/2 (2011): 21-36.

Fich, E.M., and A. Shivdasani. "Financial Fraud, Director Reputation, and Shareholder Wealth." *Journal of Financial Economics* 86 (2007): 306-336.

Fitriyah, Fury Khristianty. "The Role of the Internal Audit Unit in Detecting and Preventing Fraud at Public Universities in West Java, Indonesia." *International Journal of Economics and Management Engineering* 10, no. 5 (2016): 1802-1809.

Glaser, B, and A Strauss. *The Discovery of Grounded Theory: Strategies for Qualitative Research*. New York: Aldine de Gruyter, 1967.

Gupta, P. K., and Sanjeev Gupta. "Corporate Frauds in India – Perceptions and Emerging Issues." *Journal of Financial Crime* 22, no. 1 (2015): 79-103.

Halbouni, Sawsan Saadi, Nada Obeid, and Abeer Garbou. "Corporate Governance and Information Technology in Fraud Prevention and Detection Evidence from the UAE." *Managerial Auditing Journal* 31, no. 6/7 (2016): 589-628.

- Hooper, M.J., and C.M. Pornelli. "Deterring and Detecting Financial Fraud: A Platform for Action." 2010.
- IAASB. *Using the Work of Internal Auditors, International Standards on Auditing (ISA) 610*. International Auditing and Assurance Standards Board, 2012.
- IIA. *About the institute*. The Institute of Internal Auditors, 2010.
- . *International Professional Practice Frame Work*. The Institute of Internal Auditors, 2016.
- . *Konsorsium Organisasi Profesi Audit Internal*. Institute of Internal Auditors - Indonesia Chapter, 2004.
- Indonesia Corruption Watch. "Korupsi di perguruan tinggi." 2016. <https://antikorupsi.org/id/news/korupsi-di-perguruan-tinggi> (accessed 03 25, 2020).
- ISA 240. "The auditor's responsibilities relating to fraud and audit of financial statements." 2009.
- Joseph, Corina, Normah Haji Omar, Jennifer Tunga Janang, Mariam Rahmat, and Nero Madi. "Development of the university fraud prevention disclosure index." *Journal of Financial Crime*, 2019.
- KPK. "Tindak Pidana Korupsi Berdasarkan Jenis Perkara." 2018. <https://acch.kpk.go.id/id/statistik/tindak-pidana-korupsi/tpk-berdasarkan-jenis-perkara> (accessed 08 05, 2020).
- Lister, L.M. "A Practical Approach to Fraud Risk: Internal Auditor." 1-30. 2007.
- Lou, Y.I. and Wang, M.L. "Fraud risk factor of the fraud triangle assessing the likelihood of fraudulent financial reporting." *Journal of Business and Economics Research* 7, no. 2 (2011): 61-78.
- Luddin, Muchlis R. *Kebijakan Pengawasan Inspektorat Jenderal Kemendikbud*. Padang: Inspektorat Jenderal Kemendikbud, 2019.
- Malang Corruption Watch. "Hantaman korupsi pada perguruan tinggi." 2015. <https://mcw-malang.org/hantaman-korupsi-pada-perguruan-tinggi/> (accessed 03 25, 2020).
- Mubako, Grace, and Susan Charowedza Muzorewa. "Interaction between Internal and External Auditors– Insights from a Developing Country." *Meditari Accountancy Research* (Emerald Publishing Limited), 2019.
- Mukoro, D.O., S.O. Faboyede, and V.I. Edefejirhaye. "Forensic Accounting and Fraud Management Perspective: An Integrated Approach. H-Link Excel." 2011.

- Murphy, P.R. "Attitude, Machiavellianism and the Rationalization of Misreporting." *Accounting Organizations and Society* 37, no. 4 (2012): 242-259.
- Murphy, P.R., and M.T. Dacin. "Psychological Path Ways to Fraud: Understanding and Preventing Fraud in Organizations." *Journal of Business Ethics* 10, no. 1 (2011): 601-618.
- Panggabean, Maralus. *Penguatan tata kelola pendidikan tinggi menuju kampus merdeka*. Jakarta: Inspektorat Jenderal Kementerian Pendidikan Dan Kebudayaan, 2020.
- Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008. "Sistem Pengendalian Intern Pemerintah." 2008.
- Peraturan Presiden Nomor 81 Tahun 2010. "Grand Design Reformasi Birokrasi 2010-2025." 2010.
- Peraturan Presiden Republik Indonesia Nomor 16 Tahun 2018. "Tentang Pengadaan Barang/Jasa Pemerintah." 2018.
- Permendikbud Nomor 22 Tahun 2017. *Satuan Pengawas Intern di Lingkungan Kemendikbud*. Kementerian Pendidikan dan Kebudayaan, 2017.
- Pickett, KH Spencer. *The Internal Auditing Handbook*. UK.: John Wiley & Sons, Inc, 2010.
- Podsakoff, P.M., Bommer, W.H., Podsakoff, N.P. and MacKenzie, S.B. "Relationships between Leader Reward and Punishment Behavior and Subordinate Attitudes, Perceptions, and Behaviors: A Meta-Analytic Review of Existing and New Research." *Organizational Behavior and Human Decision Processes* 99, no. 2 (2006): 113-142.
- Putri, Dhika Maha. *Analisis Implementasi Probit Audit Dalam Pencegahan Dan Pendeteksian Fraud Pengadaan Barang Dan Jasa Di Universitas Gadjah Mada*. Yogyakarta: Universitas Gadjah Mada, 2017.
- Ramadhan, Syahru Muh, and Johan Arifin. "Efektivitas Probit Audit dalam Mencegah Kecurangan Pengadaan Barang dan Jasa." *Jurnal Akuntansi Multiparadigma* 10, no. 3 (2019): 550-568.
- Rasha, K. and Andrew, H. . "The New Fraud Ttriangle." *Journal of Emerging Trends in Economics and Management Sciences* 3, no. 3 (2012).
- Rustiarini, Ni Wayan. "Fraud Triangle in Public Procurement: Evidence from Indonesia." *Journal of Financial Crime* 26, no. 4 (2019): 951-968.
- Salameh, R, G Al-Weshah, M Al-Nsour, and A Hiyari. "Alternative Internal Audit Structures and Perceived Effectiveness of Internal Audit in Fraud

Prevention: Evidence from Jordanian." *Canadian Social Science* 7, no. 3 (2011): 40.

Sekretariat Jenderal Kementerian Keuangan. *Petunjuk Penggunaan Sistem Pengadaan Langsung*. Jakarta: Pusat LPSE, 2016.

Sindonews. "Terbukti korupsi empat dosen UGM divonis dua tahun penjara." 2015. <https://daerah.sindonews.com/read/1003374/189/terbukti-korupsi-empat-dosen-ugm-divonis-dua-tahun-penjara-1432120902> (accessed 03 26, 2020).

Singleton, T., A. Singleton, Jack Bologna, and Robert Lindquist. *Fraud Auditing and Forensic Accounting*. 4. New Jersey, USA: John Wiley & Sons, Inc., 2010.

Smith, Malcolm, Haji Normah Omar, Zulkarnain Syed Iskandar Sayd Idris, and Ithnahaini Baharuddin. "Auditors' Perception of Fraud Risk Indicators Malaysian Evidence." *Managerial Auditing Journal* 20, no. 1 (2005): 73-85.

Sow, Abdoulaye N'Guilla, Rohaida Basiruddin, Jihan Mohammad, and Siti Zaleha Abdul Rasid. "Fraud prevention in Malaysian small and medium enterprises (SMEs)." *Journal of Financial Crime* 25, no. 2 (2018): 499-517.

Sudarmo, dan Soedarsono. *Etika dalam Fraud Audit*. Jakarta: Modul Pusdiklatwas BPK, 2008.

Sugiyono. *Metode Penelitian Kualitatif, Kuantitatif, dan R&D*. Bandung: Alabeta, 2016.

Tuanakotta, Theodorus, M. *Akuntansi Forensik dan Audit Investigatif*. 2. Jakarta: Salemba Empat, 2016.

Vona, L.W. *Fraud Risk Assessment: Building Fraud and Program*. John Wiley and Sons, 2008.

Vousinas, Georgios L. "Advancing Theory of Fraud: The S.C.O.R.E. Model." *Journal of Financial Crime* 29, no. 1 (2019): 372-381.

Westhausen, Hans-Ulrich. "The Escalating Relevance of Internal Auditing as Anti-Fraud Control." *Journal of Financial Crime* 24, no. 2 (2017): 322-328.

Wijanarko, Bondan. *Sistem Informasi Pengadaan Barang dan Jasa*. Yogyakarta: LPSE, 2013.

Yin, R. K. *Application of Case Study Research*. 3. USA: Sage publication Inc., 2012.

Yuniarti, Rozmita Dewi . "The Effect of Internal Control and Anti-Fraud Awareness on Fraud Prevention (A Survey on Inter-Governmental Organizations)." *Journal of Economics, Business, and Accountancy Ventura* 20, no. 1 (2017): 113 – 124.

Zakaria, Zamzulaila , Susela Devi Selvaraj, and Zarina Zakaria . "Internal Auditors: Their Role in the Institutions of Higher Education in Malaysia." *Managerial Auditing Journal* 21, no. 9 (2006): 892-904.