

DAFTAR PUSTAKA

- Abdullahi, R., Noorhayati, M., and Nuhu, M. S., 2015. *Fraud Triangle Theory And Fraud Diamond Theory: Understanding The Convergent And Divergent For Future Research*. European Journal of Business and Management, Vol. 7(28):30-37
- Adelina, N., dan Harindahyani, S., 2018. *Analisis Fraud Diamond Dalam Mendeteksi Potensi Financial Statement Fraud Pada Perusahaan LQ-45 periode 2011-2016*. Jurnal Ilmiah Mahasiswa Universitas Surabaya Vol. 7(1):446-460
- Afriyadi A. D., 2019. *Fakta Seputar Bos-bos BUMN yang Tersangkut Kasus Korupsi*. [Internet]. [Diakses pada tanggal 5 Agustus 2019] Tersedia pada: <https://finance.detik.com/berita-ekonomi-bisnis/d4648971/fakta-seputar-bos-bos-bumn-yang-tersangkut-kasus-korupsi>.
- Akers, R. L., and Matsueda, R. L., 1989. *Donald R. Cressey: An Intellectual Portrait Of A Criminologist*. Sociological Inquiry, Vol.59(4):423-438
- Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., and Zimbelman, M. F., 2012. *Fraud Examination*. Edisi 4, Cengage Learning, United States of America.
- Albrecht, W. S., Albrecht, C., and Albrecht, C. C., 2008. *Current Trends In Fraud And Its Detection*. Information Security Journal: A Global Perspective, Vol. 17(1):2-12
- Alfian, N., Subhan, S., Rahayu., R. P., 2018. *Penerapan Whistleblowing System Dan Surprise Audit Sebagai Strategi Anti Fraud Dalam Industri Perbankan*. Jurnal Akuntansi Muhammadiyah, Vol. 8(2)
- Al-Haidar, F., 2018. *Whistleblowing In Kuwait And Uk Against Corruption And Misconduct*. International Journal of Law and Management, Vol. 60(4):1020-1033
- Archambeault, D. S., and Webber , S. J., 2015. *Whistleblowing 101*. The CPA Journal, Vol. 85(7):60-64
- Arens, A. A., Elder, R. J., Beasley, M. S., and Hogan, Chris E., 2017. *Auditing And Assurance Services: An Intergrated Approach*. Edisi 16, Pearson Education, Inc., United States of America.
- Auditing Standars of The Public Company Accounting Oversight Board 2017.
- Badzlina W, Y., Purnamasari, P., dan Okaroza, M. L., 2018. *Pengaruh Red Flags Dan Whistleblowing System Terhadap Pendeteksian Kecurangan Penyalahgunaan Aset*. Seminar Penelitian Sivitas Akademika Unisba, Prosiding Akuntansi, Vol. 4(1):280-285

Biksa, I. A. I., dan Wiratmaja, I D. N., 2016. *Pengaruh Pengalaman, Independensi, Skeptisisme Profesional Auditor Pada Pendeteksian Kecurangan*. E-Jurnal Ekonomi dan Bisnis Universitas Udayana, Vol. 17:2384-2415

CNN Indonesia. 2019. *KPK Tetapkan Sjamsul Nursalim Buron Kasus BLBI*. [Internet]. [Diakses pada tanggal 5 Agustus 2019] Tersedia pada: <https://www.cnnindonesia.com/nasional/20190802181104-12-417890/kpk-tetapkan-sjamsul-nursalim-buron-kasus-blbi>.

Corruption Perception Index 2017, Transparency Internasional 2018, Berlin, Germany.

Corruption Perception Index 2018, Transparency Internasional 2019., Berlin, Germany.

Cressey, D. R., 1950. *The Criminal Violation Of Financial Trust*. American Sociological Review, Vol. 15(6):738-743

Dasgupta , S., and Kesharwani, A., 2010. *Whistleblowing: A Survey Of Literature*, IUP Journal of Corporate Governance, Vol, 9(4):57-70

Dewi, D. C., dan Barokah, Z., 2016. *Pengaruh Goal Farming dan Tekanan Waktu Dalam Skeptisisme Profesional Auditor*. Thesis. Universitas Gadjah Mada

Dorminey, J. W., Fleming, A. S., Kranacher, M., and Riley, R. A., 2010. *Beyond The Fraud Triangle: Enchancing Deterrence Economic Crime*. The CPA Journal. Vol. 80(7):17-23

Dorminey, J., Fleming, A. S., Kranacher, M., and Riley, R. A., 2012. *The Evolution Of Fraud Theory*. Issues in Accounting Education, Vol. 27(2):555-579

Economic Crime: People Culture And Controls, PricewaterhouseCoopers 2007

Enofe, A. O., Omagbon, P., and Ehigiator, F. I., 2015. *Forensic Audit And Corporate Fraud*. IIARD International Journal of Economics and Business Management, Vol. 1(7):1-10

Fauzan, I. A., Purnamasari, P., dan Gunawan, H., 2015. *Pengaruh Akuntansi Forensik Dan Audit Investigasi Terhadap Pengungkapan Fraud (Studi Kasus Pada Badan Pengawasan Keuangan Dan Pembangunan (Bpkp) Perwakilan Jawa Barat)*. Seminar Penelitian Sivitas Akademika Unisba, Prosiding Akuntansi, Vol. 1(2):456-465

Fraud Examiners Manual 2012. Association of Certified Fraud Examiners, Inc.

Fullerton, R. R., and Durtschi, C., 2004. *The Effect Of Professional Skepticism On The Fraud Detection Skills Of Internal Auditors*. SSRN Electronic Journal.

- Gabryela, S., 2017. *The Application Of Professional Skepticism In Fraud Detection (A Case Study At Bpkp Representative Of Central Java Province)*. Asia Pasific Fraud Journal, Vol.2(2):175-184
- Gaurina, N. P. M., Purnawati, I G. A., dan Atmadja, A. T., 2017. *Pengaruh Persepsi Karyawan Mengenai Perilaku Etis Dan Whistleblowing System Terhadap Pencegahan Fraud (Studi Kasus Pada Bali Hai Cruises)*. E-Journal S1 Ak Universitas Pendidikan Ganesha, Vol. 8(2)
- Gee, S., 2015. *Fraud and Fraud Detection: A Data Analytics Approach*, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Ghozali, H. I., 2011. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Badan Penerbit Universitas Diponegoro, Semarang.
- Ghozali, H. I., 2013. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21*. Badan Penerbit Universitas Diponegoro, Semarang.
- Golden, T. W., Skalak, Steven L., and Clayton, M. M., 2006. *A Guide To Forensic Accounting Investigation*, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Gray, D., 2008. *Forensic Accounting And Auditing: Compared And Contrasted To Traditional Accounting And Auditing*. American Journal of Business Education, Vol. 1(2):115-126
- Hooper, M. J., Fornelli, C. M., 2010. *Deterring And Detecting Financial Reporting Fraud: A Platform For Action*. The Center for Audit Quality.
- Huanh, S. Y., Lin, C., Chui, A., and Yen, D. C., 2017. *Fraud Detection Using Fraud Triangle Risk Factors*. Information System Frontiers, Vol. 19(6):1343-1356
- Hurt, R. K., 2010. *Development Of A Scale To Measure Professional Skepticism*. Auditing: A Journal of Practice & Theory, Vol. 29(1):149-171
- Hussin, S. A. H. S., and Iskandar, T. M., 2015. *Re Validation Of Professional Skepticism Traits*. Elsevier: Procedia Economics and Finance, Vol. 28:68-75
- Jackson, Sh. L., 2009. *Research Methods and Statistics: A Critical Thinking Approach*. Edisi 4, Cengage Learning, United States of America.
- Junaidi. 2010. *Download Tabel t untuk d.f = 1 - 200*. [Internet]. [Diakses pada tanggal 13 April 2020] Tersedia pada: <https://junaidichaniago.wordpress.com/2010/04/21/download-tabel-t-untuk-d-f-1-200/>.
- Kassem, R., and Higson, A. W., 2012. *The New Fraud Triangle Model*. Journal of Emerging Trends in Economics and Management Sciences, Vol. 3(3):191-195

- Kennedy, J. P., 2018. *Asset Misappropriation In Small Businesses*. Jpurnal of Finansial Crime, Vol. 25(2):369-383
- Komite Nasional Kebijakan Governance, 2008. *Pedoman Sistem Pelaporan Pelanggaran – SPP (Whistleblowing System – WBS)*, Komite Nasional Kebijakan Governance, Jakarta.
- Kramer, B. K. P., and Seda, M. A., 2017. *What In The World Were You Thinking?! Inside The Mindset Of Fraud Perpetrators*. Internasional Journal of Pscychology Research, Vol. 12(3):229-269
- Kramer, B., 2015. *Trust, But Verify: Fraud In Small Businesses*. Journal of Small Business and Enterprise Development, Vol. 22(1):4-20
- Laporan Tren Penindakan Kasus Korupsi 2018. Indonesia Corruption Watch.
- Lee, G., Xiao, X., 2018. *Whistleblowing On Accounting-Related Misconduct: A Synthesis Ofthe Literature*. Journal of Accounting Literature, Vol. 41:22-46
- Macgregor, J., Robinson , M., and Stuebs, M., 2014. *Creating An Effective Whistleblowing Environment*. Strategic Finance, Vol. 95(9):35-40
- Mangala, D., and Kumari, P., 2015. *Corporate Fraud Prevention And Detection: Revisiting The Literature*. Journal of Commerce and Accounting Research, Vol. 4(1):52-61
- Muhsin, Kardoyo, and Nurkhin, A., 2018. *What Determinants Of Academic Fraud Behavior? From Fraud Triangle To Fraud Pentagon Perspective*. International Conference on Economics, Business and Economic Education 2018, KnE Social Science, 154-167
- Murwanto, R., Budiarmo, A., R., Fajar H., 2011. *Audit Sektor Publik: Suatu Pengantar Bagi Pembangunan Akuntabilitas Instansi Pemerintah*, Lembaga Pengkajian Keuangan Publik dan Akuntansi Pemerintah (LPKPAP), Badan Pendidikan dan Pelatihan Keuangan, Jakarta.
- Nelson, M. W., 2009. *A Model and Literature Review Of Professional Skepticism In Auditing*, Auditing: A Journal of Practice & Theory, Vol. 28(2):1-34
- Nindito, M., 2018. *Financial Statement Fraud: Perspective Of The Pentagon Fraud Model In Indonesia*. Academy of Accounting and Financial Studies Journal, Vol. 22(3):1-9
- Noviani, D. P., dan Sambharkreshna, Y., 2014. *Pencegahan Kecurangan Dalam Organisasi Pemerintah*. Journal of Auditing, Finance and Forensic Accounting, Vol. 2(2):61-70
- Nurfadila, Muslim, dan Arsyad, S., 2017. *Pengaruh Kompetensi, Skeptisisme Profesional Auditor Dan Tekanan Anggaran Waktu Terhadap Pelaksanaan Audit Investigasi*. Jurnal Akuntansi & Manajemen, Vol. 11(2)175-189

- Nurhidayat, I., and Kusumasari, B., 2018. *Strengthening The Effectiveness Of Whistleblowing System A Study For The Implementation Of Anti-Corruption Policy In Indonesia*. Journal of Financial Crime, Vol. 25(1):140-154
- Okoye, E. I., and Gbgei, D. O., 2015. *Forensic Accounting: A Tool For Fraud Detection And Prevention In The Public Sector. (A Study Of Selected Ministries In Kogi State)*. Internasional Journal of Academic Research in Buseiness and Social Sciences, Vol. 3(3)
- Panjaitan, I. A., 2018. *Whistleblowing: Meningkatkan Hasil Audit Forensik Dalam Pengungkapan Tindakan Korupsi Oleh Auditor Pemerintah*. Jurnal Institusi Politeknik Ganesha Medan, Vol.1(1):50-60
- Park, H., Blenkinsopp, J., Oktem, M. K., and Omurgonulsen, U., 2008. *Cultural Orientation And Attitudes Toward Different Forms Of Whistleblowing: A Comparison Of South Korea, Turkey, And The U.K.* Journal of Business Ethics, Vol. 82(4):929-939
- Pedneault, S., 2009. *Fraud 101 : Techniques and Strategies for Understanding Fraud*. Edisi 3, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Permana, Y., dan Eftarina, M., 2020. *Peran Whistleblowing System Dalam Memoderasi Pengaruh Skeptisisme Profesional Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan*. Prosiding Seminar Nasional Pakar ke 3 Tahun 2020, Buku 2: Sosial dan Humaniora: 2-14.1.
- Pickett, K. H. S., and Pickett, J., 2002. *Financial Crime Investigation and Control*, John Wiley & Sons, Inc., New York.
- Purba, E. D. 2017. *Pengaruh Pengalaman, Independensi Dan Skeptisme Profesional Auditor Terhadap Pendeteksian Kecurangan (Fraud)*. Doctoral Dissertation. Universitas Pembangunan Nasional Veteran Jakarta.
- Purwanti, I G. A. P. D. S., dan Astika, I. B. P., 2017. *Pengaruh Auditor's Professional Skepticism, Red Flags, Beban Kerja Pada Kemampuan Auditor Dalam Mendeteksi Fraud*. E-Jurnal Akuntansi Universitas Udayana, Vol. 21:1160-1185
- Puspa, D. F., 2012. *Faktor-Faktor Pemicu Pentingnya Akuntansi Forensik*. Jurnal Kajian Akuntansi dan Auditing, Vol. 7(2):104-114
- Report to The Nations: Global Study On Occupational Fraud and Abuse*, 2018 Association of Certified Fraud Examiners, Inc., United States of America.
- Report to The Nations: Global Study On Occupational Fraud and Abuse*, 2018. Edisi Asia-Pasific, Association of Certified Fraud Examiners, Inc., United States of America.
- Republika.co.id. 2019. *Korupsi DAK, Bupati Cianjur Nonaktif Dituntut 8 Tahun Penjara*. [Internet]. [Diakses pada tanggal 5 Agustus 2019] Tersedia pada: <https://nasional.republika.co.id/berita/pvrwla18000/korupsi-dak-bupati-cianjur-nonaktif-dituntut-8-tahun-penjara>.

- Ruankaew, T., 2018. *Beyond The Fraud Diamond*. International Journal of Business Management and Economic Research, Vol. 7(1):474-476
- Samir, S., 2019. *Pengaruh Independensi, Pengalaman, Kemampuan, Skeptisme Profesional Auditor, Dan Peran Whistleblower Terhadap Efektivitas Pelaksanaan Audit Investigasi Dalam Pengungkapan Kecurangan (Studi Empiris Pada Inspektorat Kabupaten Cirebon Dan Kota Cirebon)*. UPN Veteran Yogyakarta.
- Santoro, D., and Kumar, M., 2018. *Speaking Truth To Power – A Theory Of Whistleblowing*, Springer International Publishing AG, Switzerland.
- Santoso, Singgih. 2012. *Panduan Lengkap SPSS Versi 20*. Jakarta: PT Elex Media Komputindo.
- Sari, K. G. A., Wirakusuma, M. G., dan Ratnadi, N. M. D., 2018. *Pengaruh Skeptisisme Profesional, Etika, Tipe Kepribadian, Kompensasi, Dan Pengalaman Pada Pendeteksian Kecurangan*. E-Jurnal Ekonomi dan Bisnis Universitas Udayana, Vol. 7(1):29-56
- Sekaran, U., and Bougie, R., 2016. *Research Methods For Business : A Skill-Building Approach*. Edisi 7, John Wiley & Sons Ltd, United Kingdom.
- Silverstone, H., and Davia, H. R., 2005. *Fraud 101: Techniques and Strategies for Detection*. Edisi 2, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Silverstone, H., Sheetz, M., Pedneault, S., and Rudewicz, F., 2012. *Forensic Accounting and Fraud Investigation dor Non-Experts*. Edisi 3, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Singleton, T. W., and Singleton, A. J., 2010. *Fraud Auditing and Forensic Accounting*. Edisi 4, John Wiley & Sons, Inc., Hoboken, New Jersey.
- Spotlight On Sustainable Development 2017: Reclaiming Policies for The Public. Public Services Interntional.
- Standar Pemeriksaan Keuangan Negara Badan Pemeriksa Keuangan Republik Indonesia 2017.
- Standar Profesional Akuntan Publik: Standar Audit. Institut Akuntan Publik Indonesia.
- Statement On Standards For Forensic Services No. 1. American Institute Of Certified Public Accountant 2019
- Statements on Auditing Standards: Consideration of Fraud in a Financial Statement Audit. American Institute of Certified Public Accountants 2002.
- Sugiyono, 2016. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. PT Alfabet, Bandung.
- Supardi, 2014. *Aplikasi Statistika dalam Penelitian: Konsep Statistika yang Lebih Komprehensif*. Change Publication, Jakarta.

Survei Fraud Indonesia 2016, ACFE Indonesia Chapter 2017, Jakarta.

Tirto.id. 2019. *KPK Panggil Pejabat KKP Terkait Kasus Suap Reklamasi Kepulauan Riau*. [Internet]. [Diakses pada tanggal 5 Agustus 2019] Tersedia pada: <https://tirto.id/eft9>.

Transparency International. *What Is Corruption?* [Internet]. [Diakses pada tanggal 10 Agustus 2019] Tersedia pada: <https://www.transparency.org/What-Is-Corruption#define>.

Tuanakotta, T. M., 2016. *Akuntansi Forensik dan Audit Investigatif*. Edisi 2, Salemba Empat, Jakarta.

Undang-Undang Republik Indonesia Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara.

Undang-Undang Republik Indonesia Nomor 15 Tahun 2006 Tentang Badan Pemeriksa Keuangan.

Undang-Undang Republik Indonesia Nomor 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana.

Vandekerckhove, W., 2006. *Whistleblowing And Organizational Social Responsibility: A Global Assessment*, Ashgate Publishing Limited, England.

Wahyuni, E. S., dan Nova, T., 2018. *Analisis Whistleblowing System dan Kompetensi Aparatur Terhadap pencegahan Fraud (Studi Empiris Pada Satuan Organisasi Perangkat Daerah Kabupaten Bengkalis)*. Jurnal Inovasi dan Bisnis, Vol. 6(2):189-194

Wardhani, A. K. 2018. *Peran Whistleblowing Dalam Praperencanaan Dan Pelaksanaan Pemeriksaan Investigatif Untuk Mendeteksi Fraud Di Indonesia*. Master's Thesis. Universitas Islam Indonesia.

Widjajabrata, S., Zacchea, and M. Nicholas, 2004. *International Corruption: The Republic Of Indonesia Is Strengthening The Ability Of Its Auditors To Battle Corruption*. The Journal Of Government Financial Management, Alexandria Vol. 53(3) 34-43

Wolfe, D. T., and Hermanson, D. R., 2004. *The Fraud Diamond Considering The Four Elements Of Fraud*. The CPA Journal, Vol. 74(12):38-42

Woolley , D. J., 2016. *An Experimental Testing Of Factors Associated With Financial Statement Fraud*. Academy of Accounting and Financial Studies Journal, Vol. 20(3):167-172

Yesiariyani, M., dan Rahayu, I., 2017. *Deteksi Financial Statement Fraud: Pengujian Dengan Fraud Diamond*. Jurnal Akuntansi & Auditing Indonesia, Vol. 21(1):49-60

Yunawati, S., 2018. *Dampak Penerapan Whistleblowing System Terhadap Internalfraud Pada Pt. Bank Central Asia Periode 2014 - 2017*. Cano Ekonomos , Vol. 7(3)