

DAFTAR PUSTAKA

- Ajzen, i. 1991. The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, vol. 50 (2): 179-211.
- Amrizal. 2004. Pencegahan dan Pendekripsi Kecurangan Oleh Internal Auditor, (Online), (http://bpkp.go.id/public/upload/unit/investigasi/files/Gambar/PDF/cegah_deteksi.pdf, diakses 14 Oktober 2016).
- Anshori, H. Muslich dan Iswati, Sri. 2010. *Metodologi Penelitian Kuantitatif*. Surabaya: Pusat Penerbitan dan Percetakan Unair.
- Arifianti, R., Santoso, B., dan Handajani, L. 2015. "Perpektif Triangle Fraud Theory dalam Pengadaan Barang/Jasa di Pemerintah Provinsi NTB." *Jurnal Bisnis dan Akuntansi*, 11(2), 195-213.
- Arjun, N., Jeffrey, S., Kishor, V., & Jianming, Y. 2014. "Willingness to adopt e-procurement to reduce corruption." *Transforming Government: People, Process and Policy*, 8(4), 500 – 520.
- Arnold, D. and Ponemon, L. 1991, "Internal auditors' perceptions of whistleblowing and the influence of moral reasoning: an experiment", *Auditing: A Journal of Practice & Theory*, Fall, pp. 1-15.
- Arrowsmith, S. 2005. *The Law of Public and Utilities Procurement* (2nd ed.). London: Sweet & Maxwell.
- Association of Certified Fraud Examiners (ACFE). The Fraud Tree, (Online), (<http://www.acfe.com/fraud-tree.aspx>, diakses 9 April 2016).
- Aydemir, M., Egilmez, Ö. 2010. "An Important Antecedent of Ethical /Unethical Behavior: Religiosity." *Eurasian Journal of Business and Economics*, 3(6), 71-84.
- Azam, A., Qiang, Q. F., Abdullah, M. I., & Abbas, S. A. 2011. Impact of 5-D of Religiosity on Diffusion Rate of Innovation. *International Journal of Business and Social Science*, 2(17), 177-185.
- Bastian, Indra. 2013. Akuntansi Sektor Publik: Suatu Pengantar. Edisi Ketiga. Jakarta: Penerbit Erlangga.
- Bertens, K. 2002. *Etika*. Jakarta: Gramedia Pustaka Utama. Cet. VII
- Cressey Donald R.1953. *Others People Money, A Study in the Social Psychology of Embezzlement*. Montclair: Patterson Smith.

- Eisenhardt, K. M. 1989.** Agency theory: An assessment and review. *The Academy of Management Review*, 14(1), 57-74.
- Gelderman, C.J., Ghijssen, P.W, Th., Brugman, M.J. 2006. *Public Procurement and EU Tenderring directives – explaining non compliance*, Faculty of Management Sciences, Open University of Netherlands, Heerlen, The Netherland.
- Ghozali, Imam. 2006. *Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- Gufroni. 2018. *Integrasi Moral dan Korelasinya dengan Perilaku Korupsi*. (<https://publikasiilmiah.ums.ac.id>, diakses 14 Oktober 2019)
- Hernandez, J. R. dan T. Groot. 2007. *Corporate Fraud: Preventive Controls Which Lower Corporate Fraud*. Amsterdam Research Centre in Accounting.
- Hidayati, Nur, dan Mulyadi, J. M. V. 2017. Faktor-Faktor Yang Mempengaruhi Fraud Dalam Kegiatan Pengadaan Barang dan Jasa. *Jurnal Riset Akuntansi dan Perpajakan*. 4(2), 275-294.
- Huslina, Hersi. 2015. *Pengaruh Integritas Aparatur, Kompetensi Aparatur dan Pemanfaatan Teknologi Informasi Terhadap Efektivitas Sistem Pencegahan Fraud*. Jurnal Magister Akuntansi. Pascasarjana Univ. Syiah Kuala. ISSN: 2302-0199. 55-64.
- Hutapea, Parulian dan Nurianna Thoha. 2008. Kompetensi Plus. PT. Gramedia Pustaka Utama: Jakarta.
- Indonesia Corruption Watch. 2017. Annual Report Indonesia Corruption watch 2018.
- Jonathan, K., Napitupulu, T. A., Sari, Ratna. 2017. IT Good Governance: A Case of The Role of E-Procurement in Indonesia. *International Conference on Information Management and Technology (ICIMTech)*. 328-333.
- Jourdain, R, and Balgobin, N. 2003: “Analyzing the Public Procurement Process to Identify and Eliminate Risks of Corruption” Controlling Corruption in Asia and Pacific, 4th Regional Anti-Corruption Conference of the Organisation for Economic Co-operation and Development Asian Development Bank, Anti-Corruption Initiative for Asia and the Pacific. Kuala Lumpur, Malaysia, 105-110.
- Kaptein, M. 2008. “Developing and Testing a Measure for the Ethical Culture of Organizations: The Corporate Ethical Virtues Model.” *Journal of Organizational Behavior* 29 (7): 923–947. doi:10.1002/job.520.

- Kementrian Keuangan (Kemenkeu RI). 2016. Informasi APBN 2016, (Online), (<http://www.kemenkeu.go.id/sites/default/files/bibfinal.pdf/>, diakses 10 Oktober 2016).
- Kennedy, E J, and L Lawton. 1998. "Religiousness and Business Ethics." *Journal of Business Ethics* 17 (2): 163–75.
- Komisi Pemberantasan Korupsi (KPK RI). 2015. Kajian Pada Pencegahan Korupsi Pengadaan Barang dan Jasa Pemerintah, (Online), (<http://acch.kpk.go.id/documents/10180/15049/Report+Kajian+Pengadaan+Barang+dan+Jasa.pdf/1441c294-f308-4d4e-9795-2aeb133e8e51>, diakses 10 Oktober 2016).
- 2016. Statistik Tindak Pidana Korupsi Berdasarkan Jenis Perkara, (Online), diakses 12 April 2016.
- Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (LKPP). 2014. Berita dan Siaran Pers, (Online), (<http://old.bappenas.go.id/berita-dan-siaran-pers/pembentahan-sistem-pengadaan-barang-dan-jasa-tingkatkan-daya-saing-nasional/>, diakses 11 Oktober 2016).
- Luna-Arcas, R, and T. Tang. 2004. "The Love of Money, Satisfaction, and the Protestant Work Ethic: Money Profiles among University Professors in the U.S.A and Spain." *Journal of Business Ethics* 50 (4): 329–354.
- Nasution, Siti P. 2012. Evaluasi Pengadaan Barang/Jasa Pemerintah Secara Elektronik (E-Procurement) Pada LPSE Kementrian Keuangan. Tesis Program Magister Perencanaan dan Kebijakan Publik Universitas Indonesia.
- Puspasari, N and Suwardi, Eko. 2016. *The Effect Of Individual Morality and Internal Control on the Propensity to Commit Fraud: Evidence from Local Governments*. *Journal of Indonesian Economy and Business* 31 (2): 208-219.
- Stark, R., & Glock, C. Y. 1968. *American Piety : The Nature Of Religious Commitment*. Berkeley: University Of California Press.
- Sugiyono. 2010. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta.
- Sukriah, Ika Dkk. 2009. Pengaruh Pengalaman Kerja, Independensi, Obyektifitas, Integritas, dan Kompetensi terhadap Kualitas Hasil Pemeriksaan. *Jurnal Simposium Nasional Akuntansi XII*. Palembang.
- Sulistiyowati, Firma. 2007. "Pengaruh Kepuasan Gaji dan Kultur Organisasi Terhadap Persepsi Aparatur Pemerintah Daerah tentang Tindak Korupsi." *Jurnal Akuntansi dan Auditing Indonesia*, 11(1), 47-66.

- Suryana, dan Sadeli. 2015. Analisis Faktor-Faktor Yang Mempengaruhi Terjadinya Fraud. *Jurnal Riset Akuntansi Dan Perpajakan*. 2(2): 127-138.
- Taiwo, Akinyele Samuel. 2010. "The Influence Of Work Environment On Workers Productivity : A Case Of Selected Oil and Gas Industry in Lagos, Nigeria". Dalam *African Journal Business Management*, Vol 4 No 3 Hal 302-303 Nigeria: Scholl Of Business, Covenant University.
- Tang, T.L., and Chiu R.K. 2003. Income, Money Ethic, Pay Satisfaction, Commitment and Unethical Behavior: is the Love of Money the Root of Evil for Hong Kong employees? *Journal of Business Ethics*. 46 (1):13-27.
- Thoyibatun, Siti., Sudarma, M., Sukoharsono, E.G. 2009. *Analysis The Influence of Internal Control Compliance and Compensation System Against Unethical Behavior and Accounting Fraud Tendency (Studies at State University in East Java)*. Jurnal Simposium Nasional Akuntansi XII. Palembang.
- Tim Penulis Buku Pendidikan Anti Korupsi. 2011. Pendidikan Anti Korupsi untuk Perguruan Tinggi. Kementrian Pendidikan dan Kebudayaan Republik Indonesia: Jakarta.
- Tuanakotta, Theodorus M. 2007. Akuntansi Forensik dan Audit Investigatif Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Urumsah, Wicaksono & Hardinto. 2018. "Pentingkah Nilai Religiusitas Dan Budaya Organisasi Untuk Mengurangi Kecurangan?". *Jurnal Akuntansi Multiparadigma*, 9(1):156-172.
- Valery G. Kumaat. 2011. Internal Audit. Jakarta: Penerbit Erlangga.
- Wardhani, Irine Ika. 2018. Faktor-Faktor yang Mempengaruhi Pencegahan *Fraud Pengadaan Barang dan Jasa di Unit Layanan Pengadaan (ULP) Provinsi Sumatera Utara Berbasis E-procurement*. Tesis Program Magister Akuntansi Universitas Islam Indonesia.
- Welton, R. E., J. R Davis dan M. LaGroune. 1994. Promoting The Moral Development Of Accounting Graduate Students. *Accounting Education. International Journal*, 3, 35-50.
- Wicaksono, A.P., Urumsah, D. 2016. "Factor Influencing Employees to Commit Fraud in Workplace Empirical Study in Indonesian Hospitals." *Asia Pasific Fraud Journal*, 1(1), 1-18.
- Zulaikha, Z., & Hadiprajitno, P. T. B. 2016. Faktor-faktor yang Memengaruhi Procurement Fraud: sebuah Kajian dari Perspektif Persepsi Auditor Eksternal. *Jurnal Akuntansi dan Keuangan Indonesia*, 13(2):194-220.