

REFERENCES

- Agoes, S. (2004). Auditing (Pemeriksaan Akuntan) oleh KAP. *Jakarta: FE UI*.
- American Accounting Association. (1972). A Statement of Basic Auditing Concepts (ASOBAC). *Studies in Account*.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2016). *Auditing and Assurance Services - An Integrated Approach*. United States: Pearson Education.
- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2017). Auditing And Assurance Services, 16th Global Edition. *Michigan: Pearson*.
- Astuti, N. P. S. (2012). Peran Audit Forensik Dalam Upaya Pemberantasan Korupsi Di Indonesia. Universitas Negeri Surabaya.
- Association of Certified Fraud Examiners (ACFE). (2008). Report to Nation on Occupational Fraud & Abuse. Texas: The Association of Certified Fraud Examiners, Inc.
- (2014). Report to the Nations on Occupational Fraud and Abuse: 2014 Global Fraud Study. Available at: <http://www.acfe.com/rtnn.aspx>
- (2016). Fraud Examiners Manual (International Edition). Texas: The Association of Certified Fraud Examiners, Inc.
- Association of Certified Fraud Examiners Indonesia. (2016). *Survai Fraud Indonesia 2016*. <http://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Baker, C. R., Cohanier, B., & Leo, N. J. (2016). Considerations Beyond the Fraud Triangle in the Fraud at Société Générale. *Journal of Forensic and Investigative Accounting*. Vol. 8: Issue 3.
- Bimber B. (1990). Working Paper: Karl Marx & The Three Faces of Technological Determinism (MIT Press)
- Garner, B, (2004). ed., Black's Law Dictionary. 8th Ed., s.v., "fraud."
- Chang, C. J., & Hwang 1, N. C. R. (2003). Accounting education, firm training, and information technology: a research note. *Accounting Education*, 12(4), 441-450.
- Chen, Y. (2005). Prepare for e-generation: The fundamental computer skills of accountants in Taiwan. *Journal of American Academy of Business*, 7(1), 131-135.

- Cherlet, J. (2011). A Genealogy of Epistemic and Technological Determinism In Development Aid Discourses; Proceedings of The DIME Workshop "Technology Institutions of Development"
- Coman, D.-M., Coman, M.-D., & Horga, M. (2014). Information Technology for Fraud Detection. *Valahian Journal of Economic Studies*, 5(3), 85–92. Retrieved from: <http://escweb.lib.cbs.dk/login?url=http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=113853051&site=ehost-live&scope=site>
- Cressy, D. (1973). *Other People's Money: Study in the Social Psychology of Embezzlement*. Belmont, CA: Wadsworth Publishing Co.
- Dorminey, J. W., Fleming, A. S., Kranacher, M. J., & Riley Jr, R. A. (2010). Beyond the fraud triangle. *The CPA Journal*, 80(7), 17.
- Fritz-Morgenthal, S. and Rafeld, H. (2010). Breaking down the biggest trading fraud in the history of banking. *Risk Professional*, June, 47-52.
- Greenstein-Prosch M, McKee TE (2004). "Assurance practitioners' and educators' self-perceived IT knowledge level: An empirical assessment," *Int. J. Account. Info. Syst.* 5: 213-243.
- Hall, J.A. (2004). *Accounting Information Systems*, 4th ed. Singapore: Thomson South-Western.
- Hopwood, W. S., Leiner, J. J., & Young, D. GR (2012). *Forensic accounting and fraud examination*.
- International Federation of Accountants (IFAC). (1999). ISA 401: Auditing in a Computer Information Systems Environment, available at www.elearning.strathmore.edu/.../Auditing_in_a_computerised_Environment.pdf.
- International Federation of Accountants (IFAC) (2001). Information technology in the accounting curriculum, IFAC Education Committee Guideline 11, available at www.ifac.org/store/Details.tmpl?SID=303859141967.
- International Federation of Accountants Education Committee (IFAC). (2001). *Information Technology for Professional Accountants*, available at <https://www.imanet.org/pdf/ITPA.pdf>
- ISACA. (1997). *Standards for Information Systems Auditing 040: Competence*, Rolling Meadows, IL.
- Jumansyah. Dewi, N. L., & En, K. T., (2010). Akuntansi Forensik dan Prospeknya terhadap Penyelesaian Masalah-Masalah Hukum di Indonesia. Prosiding

Seminar Nasional “Problematika Hukum dalam Implementasi Bisnis dan Investasi (Perspektif Multidisciplinary)”

- Kayo, A. S. (2013). *Audit Forensik: Penggunaan dan Kompetensi Auditor dalam Pemberantasan Tindak Pidana Korupsi*. Yogyakarta: Graha Ilmu
- Kranacher, M-J., Riley, R. and Wells, J. (2010). *Forensic Accounting and Fraud Examination* New York: John Wiley & Sons.
- Leonardi P. M. & Jackson M. H. (2003). *Technological Determinism and Discursive Closure in Organizational Mergers*.
www.emeraldinsight.com/researchregister
- McLuhan, M. (1994). *Understanding media: the extensions of man*. 1964. *Pour comprendre les media: Les prolongements*.
- Medosch, A. (2005). *Technological determinism in media art*. Sussex University.
- Merrit Roe Smith & Leo Marx. (1994). *Does Technology Drive History? The Dilemma of Technological Determinism*, Massachusetts Institute of Technology.
- Mulyana, D. (2013). *Metodologi Penelitian Kualitatif*. Bandung: PT Remaja Rosdakarya
- Nachmias, D., & Nachmias, C. (1976). *Research methods in the social sciences*.
- Oates, B. (2001). *Cyber crime: How technology makes it easy and what to do about it*. *Information systems management*, 18(3), 92.
- Patton, M. Q. (2001). *Qualitative Evaluation and Research Methods*. Newbury Park: Sage Publication
- Pernyataan Standar Akuntansi. (2002). *Pertimbangan atas Kecurangan dalam Audit Laporan Keuangan 70*. Indonesia: Institusi Akuntan Publik Indonesia (IAPI).
- Priantara, Diaz. (2013). *Fraud Auditing & Investigation*. Jakarta: Mitra Wacana Media.
- Rezaee, Z., Lo, D., Ha M., & Suen, A. (2016). *Forensic Accounting Education and Practice: Insights From China*. *Journal of Forensic and Investigative Accounting*. Vol. 8: Issue 1.
- Ryan, E. (2012). *The Evolution of Accounting Software: Past, Present, and Future – GAA Accounting*. [online] Gaaaccounting.com. Available at: <http://www.gaaaccounting.com/the-evolution-of-accounting-software-past-present-and-future/> [Accessed 6 May 2019].

- Simeunović, N., Grubor, G., & Ristić, N. (2016). Forensic accounting in the fraud auditing case. *The European Journal of Applied Economics*, 13(2), 45-56.
- Simha, A., & Satyanarayan, S. (2016). Straight from the Horse's mouth: Auditors' on Fraud Detection and Prevention, Roles of Technology, and White-Collars Getting Splattered with Red!. *Journal of Accounting & Finance* (2158-3625), 16(1).
- Singleton, T. W., Singleton, A. J., Bologna, G. J., & Lindquist, R. J. (2006). *Fraud Auditing and Forensic Accounting*. John Wiley & Sons.
- Sitompul, J. (2012). *Cyberspace, Cybercrimes, Cyberlaw: Tinjauan Aspek Hukum Pidana*, Tatanusa, Jakarta.
- Smith, S. G., & Crumbley, D. L. (2010). Defining a Forensic Audit. *Journal of Digital Forensics, Security and Law*, Vol. 4(1). 61-80
- Sugiyono. (2008). *Memahami Penelitian Kualitatif*. Bandung: Alfabeta
- The American Institute of Certified Public Accountants. (2002). Consideration of Fraud in a Financial Statement Audit (Vol. SAS 99). USA: <https://www.aicpa.org>.
- Transparency International. (2018). Germany: https://www.transparency.org/news/feature/corruption_perceptions_index_2018
- Tuannakotta, T. M. (2010). *Akuntansi Forensik dan Audit Investigatif*. LP-FEUI. Jakarta.
- . (2012). *Akuntansi Forensik dan Audit Investigatif*. Jakarta: Salmba Empat.
- Wardiana, W. (2002). *Perkembangan Teknologi Informasi di Indonesia*, Peneliti Pusat Penelitian Informatika-Lembaga Ilmu Pengetahuan Indonesia.
- Weber, Ron. (1988). *EDP auditing : conceptual foundations and practice*. McGraw-Hill. New York.
- Wiratmaja, I. D. N. (2010). *Akuntansi Forensik dalam Upaya Pemberantasan Tindak Pidana Korupsi*. Artikel. Universitas Udayana.
- Wuysang, R. V. O., Nangoi, G., & Pontoh, W. (2014). Analisis Penerapan Akuntansi Forensik Dan Audit Investigatif Terhadap Pencegahan Dan Pengungkapan Fraud Dalam Pengelolaan Keuangan Daerah Pada Perwakilan Bpkp Provinsi Sulawesi Utara. *Journal of Business & Economics Research*.

Yang D.C, Guan L. (2004). The evolution of IT auditing and internal control standards in financial statements audits, *Manage. Audit. J.* 19(4): 544-555.

Yin, R. K. (2003). *Case study research: Design and methods* (Vol. 5).

----- (2015). *Qualitative research from start to finish*. Guilford Publications.

----- (2017). *Case study research and applications: Design and methods*. Sage publications.

Law Regulations

Indonesia, & Soesilo R. (1976). *Kitab undang-undang hukum pidana (KUHP):*

serta komentar-komentarnya lengkap pasal demi pasal. Politeia.

The 1945 Constitution

Law Of The Republic Of Indonesia Number 15 Of 2006 About Supreme Audit Board As In Lieu The Law Of The Republic Of Indonesia Number 5 Of 1973 About Supreme Audit Board

Law Of The Republic Of Indonesia Number 15 Of 2004 About The Management Audit And State Financial Responsibility

Law Of The Republic Of Indonesia Number 1 Of 2004 About The State Treasury

Law Of The Republic Of Indonesia Number 17 Of 2003 About State Finance