

DAFTAR PUSTAKA

Abiola I & T.O Adedokun. 2013. Internal Control System on Fraud Detection: Nigeria Experience. *Journal of Accounting and Finance* vol. 13(5).

Arens A. Alvin, Elder J. Ronald & BeasleyMark S. 2004. *Auditing Dan Pelayanan Verifikasi Pendekatan Terpadu*. Alih Bahasa Tim Dejacarta. Jakarta: PT indeks

Badan Pemeriksa Keuangan Republik Indonesia (BPK RI), Peraturan No. 1 Tahun 2007 tentang Standar Pemeriksaan Keuangan.

27 April 2015 http://www.bpk.go.id/assets/files/ihps/2015/II/ihps_ii_2015_1460449853.pdf

Bastian, I. 2006. *Akuntansi Sektor Publik*: Suatu Pengantar. Erlangga.

Basley, M.S. 1996. An Empirical Analysis of The Relation between the Board of Director Composition & Financial Statement Fraud. *The Accounting Review* Vol. 17 No. 4. P.434-465.

Betts, D. 2009. *The Psychology of Fraud: What Makes Employee Cross The Line?*. Joint ACFE.ISACA.

Bologna, Jack G., Robert F Lindquist, 1987. *Fraud Auditing and Forensic Accounting New Tool and Techniques*, John Wiley & Sons Inc., 1987, New York.

Bologna, Jack. 1993. *Handbook of Corporate Fraud*. Boston. Butterworth-Heinemann.

Booz-Allen, & Carl L. Hamilton. 1999. *Earned Value Management Tutorial Module 6: Metrics, Performance Measurements and Forecasting*. boozallen.com/about/article_newsideas

Budiningsih, Asri C. 2004. *Pembelajaran Moral*. Jakarta : Rineka Cipta

Cressey, D. 1953. *Other People's Money: a Study in the Social Psychology of Embezzlement*. Glencoe, IL: Free Press.

Christie, R. & Geis, F. 1970. *Studies in Machiavellianism*. New York. Academic Press.

Collins, D. (2000). The Quest to Improve The Human Condition. The First 1,500 Articles Published in The Journal of Business Ethics, *Journal of Business Ethics*, 21(1), 1-73

Coram, P., C. Ferguson & Moroney, R. 2008. Internal Audit, Alternative Internal Audit Structures and The Level of Misappropriation of Assets Fraud. *Accounting and Finance* vol. 48

COSO.2013. *Internal Control-Integrated Framework:Executive Summary*. Durham. North Carolina.

Dewi, GAKRS. 2014. Pengaruh Moralitas Individu dan Pengendalian Internal pada Kecurangan Akuntansi (Studi Eksperimen pada Pemerintah Daerah Provinsi Bali). *Tesis*. Denpasar. Program Pasca Sarjana Universitas Udayana

Eisenhardt, K. M. 1989. *Building Theories from Case Study Research*. Academy of Management Review. Vol. 14, pp 532-550

Ghozali, I. 2009. *Applikasi Analisis Multivariate dengan Program IBM SPSS 19*. Edisi keenam. Penerbit Universitas Diponegoro

Ghozali, I. 2016. *Applikasi Analisis Multivariate dengan Program IBM SPSS 23*. Edisi kedelapan. Penerbit Universitas Diponegoro

Gino, F., S. Ayal., D. Ariely. 2009. Contagion and differentiation in unethical behavior: The effect of one bad apple on the barrel. *Psychological Science*, 20(3): 393-398

Green , B.P. & T.G. Calderon. 1999. Exploring Collusion through Consolidation of Positions, Duties and Control as a Factor in Financial Statement Fraud. *Working Paper*. www.ssrn.com

Hernandez, J.R. and T. Groot. 2007. *Corporate Fraud: Preventive Controls Which Lower Corporate Fraud*. Amsterdam Research Centre in Accounting.

Ikatan Akuntan Indonesia. 2001. *Standar Pemeriksaan Akuntan Publik*. SA Seksi 316. Pertimbangan atas Kecurangan dalam Audit Laporan Keuangan.

_____. 2001. *Standar Pemeriksaan Akuntan Publik*. SA Seksi 319. Perimbangan Atas Pengendalian Internal Dalam Audit Laporan Keuangan.

Jensen, M. & W.H. Meckling. 1976. *Theory of the Firm: Managerial Behavior, Agency Cost, and ownership Structure*, Journal of Financial Economics, 3, 305-360.

Jones, D.N., & Paulhus, D.L. 2009. Machiavellianism. *M.R. Leary & Hoyle (Eds.), Individual Differences in Social Behavior*, 93-108 67

Jones, G. E., & Kavanagh, M. J. 1996. An Experimental Examination of The Effects of Incividual and Situational Factors on Unethical Behavioral Intentions in The Workplace. *Journal of Business Ethics*, 15, 511-523

Joseph, O. N., O. Albert & J. Byaruhanga. 2015. Effect of Internal Control on Fraud Detection and Prevention in District Treasuries of Kakamega County. *International Journal of Business and Management Invention ISSN (Online): 2319 – 8028, ISSN (Print): 2319 – 801X www.ijbmi.org || Volume 4 Issue 1 || January. 2015 || PP.47-57*

- Kohlberg, L. 1969. *Stage and Sequence: The Cognitive-Development Approach Moral Action to Socialization*. In D. A. Goslin (Ed). *Handbook of socialization theory and research* (pp.347-480). Chicago: RandMcNally.
- Kramer, D.K. 2014. *A Question of Honour: How code of ethical conduct and moral dilemmas impact behavior*. Hamburg. Anchor Academic Publishing
- Liyanarachi, G. & C.J. Newdick. 2009. *The Impact of Moral Reasoning and Retaliation on Whistle-Blowing: New-Zealand Evidence*. Journal of Business Ethics 89.
- Leary, Mark. R. 2012. *Introduction to Behavioral Research Method*. Sixth Edition. Pearson Education Inc. New Jersey
- Mayangsari, Sekar & Wilopo. 2002. Konservatisme Akuntansi, Value Relevance dan Discretionary Accruals: Implikasi Empiris Model Feltham-Olsson (1996). *Jurnal Riset Akuntansi Indonesia*, vol. 5, no. 3 (September), Hlmn: 291-310
- Mazar, N, O. Amir & D. Ariely. 2008. The Dishonesty of Honest People: A Theory of Self-Concept Maintenance. *Journal of Marketing Research Vol. XLV (December 2008)* hlmn: 635
- McNally, J. S. 2013. *The 2013 COSO Framework and SOX Compliance. One Approach to an Effective Transition*. June 2013. Strategic Finance
- Moroney, J. J. and R. E. McDevitt. 2008. The Effects of Moral Reasoning on Financial Reporting Decisions in a Post Sarbanes-Oxley Environment. *Behavioral Research of Accounting. Behavioral Research in Accounting (Vol 20, Number 2 pp.89-110*
- Nelson, G. & Gilbertson, D. 1991. Machiavellianism Revisited. *Journal of Business Ethics*, Vol. 10, 633-639
- Pope,R. K. 2005. Measuring the Ethical Propensities of Accounting Students: Mach IV versus DIT. *Journal of Academic Ethics 3(2): 89-111.*
- Puspasari, N. 2012. Pengaruh Moralitas Individu dan Pengendalian Internal terhadap Kecenderungan Kecurangan Akuntansi: Studi Eksperimen pada Konteks Pemerintahan Daerah. *Thesis*. Yogyakarta: Program Pasca Sarjana. Universitas Gajah Mada.
- Ramamoorti, S. 2008. The Psychology and Sociology of Fraud: Integrating the Behavioral Sciences Component Into Fraud and Forensic Accounting Curricula. *Issues in Accounting Education vol. 23.*
- Rest, J. R. (2000). A Neo-Kohlbergian Approach To Morality Research. *Journal of Moral education, Vol 29.*
- Salam, Burhanudin. 2000. *Etika Individual (Pola Dasar Filsafat Moral)*. Jakarta : Rineka Cipta.

Sanusi, Z. M., N. M., N. Omar & M. D. M. Nassir. 2015. Effects of Internal Controls, Fraud Motives and Experience in Assessing Likelihood of Fraud Risk. *Journal of Economics, Business and Management*, Vol. 3, No. 2, February 2015

Sawyer, Lawrence B, Dittenhofer Mortimer A & Scheiner James H, 2005, *Internal Auditing*, Diterjemahkan oleh : Desi Adhariani, Jilid 1, Edisi 5, Jakarta:Salemba Empat.

Sawyer, Lawrence B, Dittenhofer Mortimer A & Scheiner James H, 2006, *Internal Auditing*, Diterjemahkan oleh : Ali Akbar, Jilid 3, Edisi 5, Salemba Empat : Jakarta.

Scott, W. R. 2000. *Financial Accounting Theory*. Second edition. Canada: Prentice Hall.

Sekaran, U. 2006. *Research Methods for Business*. Edisi 4. Buku 2. Jakarta: Salemba Empat.

Shome, A & Rao, H. 2009. Machiavellianism in public accountants: some additional Canadian evidence, *Business Ethics: An European Review*.Vol 18 No. 4. Oct 2009

Singleton, T. W. & A.J. Singleton. 2010. *Fraud Auditing &Forensic Accounting*, 4th edition, John Wiley & Son Inc.Hoboken. New Jersey

Thoyyibatun S. & M. Sudarna, E.G. Sukoharsono. 2009. Analysing The Influence of Internal Control Compliance and Compensation System Against Unethical Behavior and Accounting Fraud Tendency. *Simposium Nasional Akuntansi IX*.Vol.16 .No.2. Hal .245-260.

Welton, R. E., J. R Davis & M. LaGroune. 1994. Promoting The Moral Development Of Accounting Graduate Students. *Accounting Education. International Journal* 3.

Wilopo. 2006. Analisis Faktor-Faktor yang Berpengaruh Terhadap Kecenderungan Kecurangan Akuntansi : Studi pada Perusahaan Publik dan Badan Usaha Milik Negara (BUMN) di Indonesia. *Jurnal Riset Akuntansi Indonesia* vol.9.

Sumber dalam jaringan

Transparency International, <http://www.ti.or.id/index.php/publication/2016/01/27/corruption-perceptions-index-2015> diakses tgl 25 April 2016

When Do People Cheat, <http://www.everydayresearchmethods.com/2012/06/when-do-people-cheat.html> diakses tgl 27 April 2016

Dwiantika, N. 2011. Inilah 9 Kasus Kejahatan Perbankan <http://bisniskeuangan.kompas.com/read/2011/05/03/09441743/Inilah.9.Kasus.Kejahatan.Perbankan> (diakses 27 april 2016)

<https://henryivpartone.wordpress.com/machiavelli-is-your-character-a-high-or-low-mach/> diakses tanggal 27 Mei 2016

Ariely, D. The Honest Truth About Dishonesty - TAM 2013.
<https://www.youtube.com/watch?v=G2RKQkAoY3k> diakses 20 Agustus 2016

Kohlberg. 1971. Stage of Moral Development. <http://info.psu.edu.sa/psu/math/Stages%20of%20Moral%20Development%20According%20to%20Kohlberg.pdf> diakses tanggal 20 November 2016

TED: Dan Ariely on Why We Cheat <https://www.wired.com/2009/02/ted-1/> diakses tanggal 26 November 2016

<http://www.acfe.com/fraud-triangle.aspx>

