

## DAFTAR PUSTAKA

- Abdullahi, R., & Mansoor, N. (2018). Fraud prevention initiatives in the Nigerian public sector: understanding the relationship of fraud incidences and the elements of fraud triangle theory. *Journal of Financial Crime*.
- ACFE. (2024). *The Nations Occupational Fraud 2024 : A Report to The Nations*. <https://www.acfe.com/-/media/files/acfe/pdfs/rtnn/2024/2024-report-to-the-nations.pdf>
- Al-kateeb, B. A. (2021). *The Level of Ethical Sensitivity among Jordanian University Students According to their Educational Level & Specialization*. 8(4), 385–394. <https://doi.org/10.20448/journal.509.2021.84.385.394>
- Alfordy, F. D. (2022). Effective Detection and Prevention of Fraud : Perceptions among Public and Private Sectors Accountants. *E&M Economics and Management*, 25(3), 106–121.
- Aprianto, J., & Sasmito, K. (n.d.). Perpipaan Batu Massong Diduga Rugikan Negara 1,9 Miliar, Kejari Bantaeng Tetapkan Tiga Tersangka. *Rakyatsulsesl*. <https://doi.org/https://rakyatsulsesl.fajar.co.id/2023/07/06/perpipaan-batu-massong-diduga-rugikan-negara-19-miliar-kejari-bantaeng-tetapkan-tiga-tersangka/>
- Ardianty, A. (n.d.). Honorer PU Jadi Tersangka Korupsi DAK di Dinas Pertanian Bantaeng, Ini Perannya. *Kabar Makassar*. <https://doi.org/https://www.kabarmakassar.com/news/honorer-pu-jadi-tersangka-korupsi-dak-di-dinas-pertanian-bantaeng-ini-perannya>
- Arifin, J., & Hartadi, T. (2020). The implementation of probity audit to prevent fraud in public procurement of goods and services for government agencies. *Jurnal Akuntansi & Auditing Indonesia*, 24(1), 11–21. <https://doi.org/10.20885/jaai.vol24.iss1.art2>
- Asosiasi Audit Intern Pemerintah. (2021). *Peraturan Nomor PER-01/AAIPI/DPN/2021 tentang Standar Audit Intern Pemerintah Indonesia*. 3(2), 6.
- Badrulhuda, A., Hadiyati, S. N., & Yusup, J. (2017). *KOMITMEN PROFESIONAL DAN SENSITIVITAS ETIS DALAM INTENSI*. 32, 522–543. <https://doi.org/10.24034/j25485024.y2020.v4.i4.4524>
- Banker, R. D., Li, S., & Plehn-Dujowich, J. M. (2012). Screening Versus Sorting in a Principal Agent Model with Moral Hazard and Adverse Selection. *SSRN Electronic Journal*, 215. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1659935](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1659935)
- Bebeau, M. J., Rest, J. R., & Narvaez, D. (1999). Beyond the promise: A perspective on research in moral education. *Educational Researcher*, 28(4), 18–26. <https://doi.org/10.3102/0013189X028004018>
- Bertot, J. C., Jaeger, P. T., & Grimes, J. M. (2010). Using ICTs to Create a Culture of Transparency: E-government and Social Media as openness and Anti-corruption Tools for Societies. *Government Information Quarterly*, 27(3), 264–271.
- Bierstaker, J. L., Brody, R. G., & Pacini, C. (2006). Accountants' perceptions



- regarding fraud detection and prevention methods. *Managerial Auditing Journal*, 21(5), 520–535. <https://doi.org/10.1108/02686900610667283>
- BPKP. (2019). *Peraturan Badan Pengawasan Keuangan dan Pembangunan Republik Indonesia Nomor 3 Tahun 2019 tentang Pedoman Pengawasan Intern Atas Pengadaan Barang/Jasa Pemerintah*. <https://peraturan.bpk.go.id/Details/228512/peraturan-bpkp-no-3-tahun-2019>
- Butterfield, K. D., Trevino, L. K., & Weaver, G. R. (2000). *Butterfield et al. 2000 issue-related and social context factors of moral awareness.pdf* (pp. 981–1018).
- Chan, S. Y. S., & Leung, P. (1993). *The effects of accounting students' ethical reasoning and personal factors on their ethical sensitivity*. <https://doi.org/10.1108/02686900610661432>
- COSO. (2023). *Fraud Risk Management Guide*, 2. 1–20.
- Croom, S., & Brandon-Jones, A. (2007). Impact of e-procurement: Experiences from implementation in the UK public sector. *Journal of Purchasing and Supply Management*, 13(4), 294–303. <https://doi.org/10.1016/j.pursup.2007.09.015>
- Dema, J. (2015). The Role of Electronic Procurement in Preventing Corruption. *SSRN Electronic Journal*, 304–334. <https://doi.org/10.2139/ssrn.2666437>
- Dharma, S., Jadmiko, P., & Azliyanti, E. (2020). *Aplikasi SPSS dalam Analisis Multivariates*. LPPM Universitas Bung Hatta.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., Black, W. C., & Anderson, R. E. (2019). *Multivariate Data Analysis* (8th ed.). Cengage Learning EMEA.
- Handoko, B. L., & Amelia, R. (2021). Implementation of Good Corporate Governance, Internal Audit, Whistle-Blowing System for Fraud Prevention in State-Owned Enterprise. *The 2021 12th International Conference on E-Business, Management and Economics*, 305–310. <https://doi.org/10.1145/3481127.3481144>
- Hansen, S., Hansun, S., Setiawan, A. F., & Rostiyanti, S. (2023). *Etika Penelitian: Teori dan Praktik Manajemen Kontrak Konstruksi View project*. Pedoman University Press.
- Hardani, Auliya, N. H., Andriani, H., & Fardani, R. A. (2020). Metode Penelitian Kualitatif&Kuantitatif. In *Metode Penelitian Kualitatif&Kuantitatif*. Pustaka Ilmu Group.
- Indonesia Corruption Watch. (2022). *Annual Report ICW 2022* (pp. 1–43). [https://antikorupsi.org/sites/default/files/dokumen/annual\\_report\\_ICW\\_2022.pdf](https://antikorupsi.org/sites/default/files/dokumen/annual_report_ICW_2022.pdf)
- Janie, D. N. A. J. (2012). *Statistik Deskriptif & Regresi Linier Berganda dengan SPSS*. Semarang Univeristy Press.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)



- Johannes, B. (2002). Business and marketing ethics as professional ethics. Concepts, approaches and typologies. *Journal of Business Ethics*, 41(1/2), 159.  
<http://proquest.umi.com/pqdweb?did=275979011&Fmt=7&clientId=65927&RQT=309&VName=PQD>
- Kagias, P., Garefalakis, A., Passas, I., Kyriakogkonas, P., & Sariannidis, N. (2024). Whistleblowing Based on the Three Lines Model. *Administrative Sciences*, 14(5), 83. <https://doi.org/10.3390/admsci14050083>
- Karikari Appiah, M., Amaning, N., Tettevi, P. K., Frimpong Owusu, D., & Opoku Ware, E. (2023). Internal audit effectiveness as a boon to public procurement performance: a multi mediation model. *Cogent Economics & Finance*, 11(1). <https://doi.org/10.1080/23322039.2023.2164968>
- Komisi Pemberantas Korupsi. (2023). *Laporan Tahunan KPK "Berbenah Menutup Celah."* Komisi Pemberantasan Korupsi (KPK).
- Komite Nasional Kebijakan Governance. (2008). *Pedoman Sistem Pelaporan Pelanggaran-SPP (Whistleblowing System-WBS)*.
- Krambia-Kapardis, M. (2016). A Holistic Model of Corruption and Corporate Fraud Prevention. *Corporate Fraud and Corruption*, 135–168. [https://doi.org/10.1057/9781137406439\\_6](https://doi.org/10.1057/9781137406439_6)
- Lee, G., & Fargher, N. (2013). Companies' Use of Whistle-Blowing to Detect Fraud: An Examination of Corporate Whistle-Blowing Policies. *Journal of Business Ethics*, 114(2), 283–295.
- Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah. (2021). Peraturan Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah Republik Indonesia Nomor 12 Tahun 2021 Tentang Pedoman Pelaksanaan Pengadaan Barang/Jasa Pemerintah Melalui Penyedia. *Jaringan Dokumentasi Dan Informasi Hukum BPK RI*, 1, 36.
- Lin, X., Ding, Z., Chen, A., & Shi, H. (2022). Internal whistleblowing and stock price crash risk. *International Review of Financial Analysis*, 84(September), 102378.
- Mackey, T. K., & Cuomo, R. E. (2020). An Interdisciplinary Review of Digital Technologies to Facilitate Anti-Corruption, Transparency and Accountability in Medicines Procurement. *Global Health Action*, 13(sup1). <https://doi.org/10.1080/16549716.2019.1695241>
- Maria, M., Darusalam, D., Yulsiati, H., & Said, J. (2023). Does Top Management Competencies, Internal Control Systems, and *E-procurement* Contributes to Procurement Fraud Prevention. In *Research Square* (pp. 1–14). <https://doi.org/10.21203/rs.3.rs-2438959/v1>
- Mélon, L., & Spruk, R. (2020). The impact of *e-procurement* on institutional quality. *Journal of Public Procurement*, 20(4), 333–375. <https://doi.org/10.1108/JOPP-07-2019-0050>
- Menteri Negara Pendayagunaan Aparatur Negara. (2008). *Peraturan Menteri Negara Pendayagunaan Aparatur Negara Nomor: PER/05/M.PAN/03/2008 tentang Standar Audit Aparat Pengawasan Intern Pemerintah Menteri*.

- Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi Republik Indonesia. (2013). *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 02 Tahun 2013 tentang Pedoman Umum Sistem Penanganan Pengaduan (Whistleblower System) Tindak Pidana Korupsi di Lingkungan Kementerian Pendayagunaan Aparatur N.*
- Mohd-Sanusi, Z., Rameli, M. N. F., Omar, N., & Ozawa, M. (2015). Governance Mechanisms in the Malaysian Banking Sector: Mitigation of Fraud Occurrence. *Asian Journal of Criminology*, 10(3), 231–249. <https://doi.org/10.1007/s11417-015-9211-4>
- Muslichah, Wiyarni, & Maria, E. (2017). The Effect of Ethical Sensitivity on Ethical Decision Making With Religiosity as Moderating Variable. *International Review of Management and Marketing*, 7(5), 86–92.
- Mustapha, R., Fauzi, M. A., Soon, O. T., Wei, L. H., & Yee, C. M. (2023). Employee Perception of Whistleblowing in the Workplace: A Systematic Bibliometric Review. *Pakistan Journal of Life and Social Sciences (PJLSS)*, 22(1), 16–32. <https://doi.org/10.57239/PJLSS-2024-22.1.002>
- Neupane, A., Soar, J., & Vaidya, K. (2014). An Empirical Evaluation Of The Potential Of Public *E-procurement* To Reduce Corruption. *Australasian Journal of Information Systems*, 18(2), 21–44. <https://doi.org/10.3127/ajis.v18i2.780>
- Ng, C., & Ryan, C. (2001). The practice of probity audits in one Australian jurisdiction. *Managerial Auditing Journal*, 16(2), 69–75. <https://doi.org/10.1108/02686900110365391>
- Nurhidayat, I., & Kusumasari, B. (2018). Strengthening the effectiveness of whistleblowing system. *Journal of Financial Crime*, 25(1), 140–154. <https://doi.org/10.1108/JFC-11-2016-0069>
- Nwakeze, N., Obiora, E., Oshiole, O., Samuel, S., Orajekwe, O., & Chukwuebuka, J. (2023). Whistle Blowing System (Wb-S) and Fraud Prevention and Detection in Companies: Proposing A Conceptual Model for the Protection of Whistle Blowers. *International Journal of Research Publication and Reviews*, 4(4), 1017–1027. <https://doi.org/10.55248/gengpi.2023.4.4.35142>
- Ohoiway, A., Mediaty, & Pontoh, G. T. (2023). Pengaruh Pengendalian Internal dalam Memediasi Sistem Informasi Akuntansi dan Peran Auditor Internal terhadap Pencegahan Fraud pada Pemerintahan Provinsi Papua Barat. *INNOVATIVE: Journal Of Social Science Research*, 3(3), 10444–10456. <https://j-innovative.org/index.php/Innovative/article/view/3041>
- Okafor, O. N., Adebisi, F. A., Opara, M., & Okafor, C. B. (2020). Deployment of whistleblowing as an accountability mechanism to curb corruption and fraud in a developing democracy. *Accounting, Auditing and Accountability Journal*, 33(6), 1335–1366. <https://doi.org/10.1108/AAAJ-12-2018-3780>
- Othman, R., Aris, N. A., Mardziah, A., Zainan, N., & Amin, N. M. (2015). Fraud Detection and Prevention Methods in the Malaysian Public Sector: Accountants' and Internal Auditors' Perceptions. *Procedia Economics and Finance*, 28(April), 59–67. [https://doi.org/10.1016/S2212-5671\(15\)01082-5](https://doi.org/10.1016/S2212-5671(15)01082-5)

- Panayiotou, N. A., Gayialis, S. P., & Tatsiopoulou, I. P. (2004). An e-procurement system for governmental purchasing. *International Journal of Production Economics*, 90(1), 79–102. [https://doi.org/10.1016/S0925-5273\(03\)00103-8](https://doi.org/10.1016/S0925-5273(03)00103-8)
- Pasaribu, B., Herawati, A., Utomo, K. W., & Aji, R. H. S. (2022). Metodologi Penelitian untuk Ekonomi dan Bisnis. In *UUP Academic Manajemen Perusahaan YKPN*.
- Peraturan Pemerintah. (2008). *Peraturan Pemerintah Nomor 60 tentang Sistem Pengendalian Intern Pemerintah*.
- Periansya, P., Dewata, E., A. R., S., Sari, Y., & Basyith, A. (2023). Whistleblowing, fraud prevention, and fraud awareness: Evidence from the Palembang Local Government of Indonesia. *Problems and Perspectives in Management*, 21(2), 556–566. [https://doi.org/10.21511/ppm.21\(2\).2023.51](https://doi.org/10.21511/ppm.21(2).2023.51)
- Petraşcu, D., & Tieanu, A. (2014). The Role of Internal Audit in Fraud Prevention and Detection. *Procedia Economics and Finance*, 16(May), 489–497.
- Pope, J. (2007). *Strategi Memberantas Korupsi: Elemen Sistem Integritas Nasional*. Yayasan Obor Indonesia.
- Priyadi, A., Abu Hanifah, I., & Muchlish, M. (2022). The Effect of Whistleblowing system Toward Fraud Detection with Forensic Audit and Investigative Audit as Mediating Variable. *Devotion: Journal of Research and Community Service*, 3(4), 336–346.
- Putra, I., Sulistiyo, U., Diah, E., Rahayu, S., & Hidayat, S. (2022). The Influence Of Internal Audit, Risk Management, Whistleblowing System And Big Data Analytics On The Financial Crime Behavior Prevention. *Cogent Economics & Finance*, 10(1). <https://doi.org/10.1080/23322039.2022.2148363>
- Putri, D. M. (2020). Analisis Implementasi Probit Audit Dalam Pencegahan Dan Pendeteksian Fraud Pengadaan Barang Dan Jasa Di Universitas Gadjah Mada. *ABIS: Accounting and Business Information Systems Journal*, 5(3). <https://doi.org/10.22146/abis.v5i3.59270>
- Putri, D., Syariati, D., & Ahmad, A. (2021). Fraud Prevention In The Perspective Of Probit Audit (The Case Study Of University X). *El Muhasaba Jurnal Akuntansi*, 12(2), 172–180. <https://doi.org/10.18860/em.v12i2.12392>
- Rachman, S. J., & Alamsyah, W. (2023). *Pemetaan Potensi Kecurangan dalam Metode E-purchasing pada Proses Pengadaan Barang/Jasa di Indonesia*. Indonesia Corruption Watch.
- Ramadhan, M. S., & Arifin, J. (2019). Efektivitas Probit Audit Dalam Mencegah Kecurangan Pengadaan Barang Dan Jasa. *Jurnal Akuntansi Multiparadigma*, 10(3), 550–568. <https://doi.org/10.21776/ub.jamal.2019.10.3.32>
- Rendon, J. M., & Rendon, R. G. (2016). Procurement fraud in the US Department of Defense. *Managerial Auditing Journal*, 31(6/7), 748–767. <https://doi.org/10.1108/MAJ-11-2015-1267>
- Rest, J. (1983). Morality. In *Handbook of child psychology* (Issue April, pp. 556–619). John Willey & Sons.



- Rest, J. R. (1982). A Psychologist Looks at the Teaching of Ethics. *The Hastings Center Report*, 12(1), 29.
- Rotchanakitumnuai, S. (2013). The Governance Evidence of E-government Procurement. *Transforming Government: People, Process and Policy*, 7(3), 309–321.
- Rustiarini, N. W., T, S., Nurkholis, N., & Andayani, W. (2019). Why People Commit Public Procurement Fraud? The Fraud Diamond View. *Journal of Public Procurement*, 19(4), 345–362.
- Safitri, R. H., Kalsum, U., Usmayanti, V., & Arief HS, R. (2024). Pengaruh e-procurement Terhadap Pencegahan Fraud Di Pemerintah Daerah Sumatera Selatan. *Owner*, 8(3), 2580–2590. <https://doi.org/10.33395/owner.v8i3.2092>
- Santoso, I., & Madiistriyatno, H. (2021). *Metodologi Penelitian Kuantitatif*. Pustaka Indigo.
- Sekaran, U., & Bougie, R. (2016). Research Method in Business. *Paper Knowledge . Toward a Media History of Documents*, 1–447.
- Sevi, D., Mulyati, S., & Kurniawan, A. (2021). the Effect of Knowledge of Ethics, Religiosity, Ethical Sensitivity, Ethical Orientation To Accounting Students Perception of Creative Accounting Practices. *ACCRUALS (Accounting Research Journal of Sutaatmadja)*, 5(01), 63–88. <https://doi.org/10.35310/accruals.v5i01.685>
- Shaub. (1989). an Empirical Examination of the Determinants. *Dissertation*, 1–242.
- Shonhadji, N., & Irwandi, S. A. (2024). Fraud prevention in the Indonesian banking sector using anti-fraud strategy. *Banks and Bank Systems*, 19(1), 12–23.
- Silalahi, S., Afriana Hanif, R., Supriono, S., Hariyani, E., & Wiguna, M. (2023). Determinants influencing fraud prevention in e-procurement: Empirical evidence from Indonesia. *Innovative Marketing*, 19(4), 199–206. [https://doi.org/10.21511/im.19\(4\).2023.16](https://doi.org/10.21511/im.19(4).2023.16)
- Singh, P. K., & Chan, S. W. (2022). The Impact of Electronic Procurement Adoption on Green Procurement towards Sustainable Supply Chain Performance-Evidence from Malaysian ISO Organizations. *Journal of Open Innovation: Technology, Market, and Complexity*, 8(2). <https://doi.org/10.3390/joitmc8020061>
- Sitompul, A. (2022). E-procurement System In The Mechanism Of Procurement Of Goods And Services Electronically. *International Asia Of Law and Money Laundering (IAML)*, 1(1), 57–63. <https://doi.org/10.59712/iaml.v1i1.11>
- Smaili, N., & Arroyo, P. (2019). Categorization of Whistleblowers Using the Whistleblowing Triangle. *Journal of Business Ethics*, 157(1), 95–117. <https://doi.org/10.1007/s10551-017-3663-7>
- Sujana, I. K., Suardikha, I. M. S., & Laksmi, P. S. P. (2020). Whistleblowing System, Competence, Morality, and Internal Control System Against Fraud Prevention on Village Financial Management in Denpasar. *E-Jurnal*



- Akuntansi*, 30(11), 2780. <https://doi.org/10.24843/EJA.2020.v30.i11.p06>
- Swaner, L. E. (2002). Educating for Personal. *Liberal Education Sunner*.
- Syamsuddin, Rahmawati, Indrijawati, A., & Bandang, A. (2023). Effect of Competence, Whistleblower, and Probity Audit on. *International Journal of Professional Business Review*, 8(4), e01525. <https://doi.org/10.26668/businessreview/2023.v8i4.1525>
- Tirri, K., & Nokelainen, P. (2011). Ethical Sensitivity Scale. *Measuring Multiple Intelligences and Moral Sensitivities in Education*, 1999, 59–75. [https://doi.org/10.1007/978-94-6091-758-5\\_4](https://doi.org/10.1007/978-94-6091-758-5_4)
- Transparency International. (2023). *Corruption Perceptions Index*.
- Triantoro, H. D., Utami, I., & Joseph, C. (2020). Whistleblowing System, Machiavellian Personality, Fraud Intention: An Experimental Study. *Journal of Financial Crime*, 27(1), 202–216.
- Wahyudi, S., Achmad, T., & Pamungkas, I. D. (2019). Whistleblowing system and Fraud Early Warning System on Village Fund Fraud: The Indonesian Experience. *International Journal of Financial Research*, 10(6), 211. <https://doi.org/10.5430/ijfr.v10n6p211>
- Wahyuningsih, N., Wulansari, N. A., Pratama, N. W., & Pinandita, M. K. (2023). E-procurement in Preventing Fraud in The Procurement of Government Goods and Services at Semarang State University. 5, 227–238. <https://doi.org/https://doi.org/10.22487/jpag.v5i2.921>
- Weaver, G. R., & Treviño, L. K. (2001). The role of human resources in ethics/compliance management: a fairness perspective. *Human Resource Management Review*, 11(1–2), 113–134. [https://doi.org/10.1016/S1053-4822\(00\)00043-7](https://doi.org/10.1016/S1053-4822(00)00043-7)
- Whipple, J. M., & Roh, J. (2010). Agency theory and quality fade in buyer-supplier relationships. *The International Journal of Logistics Management*, 21(3), 338–352. <https://doi.org/10.1108/09574091011089781>
- Wilde, J. H. (2017). The Deterrent Effect of Employee Whistleblowing on Firms' Financial Misreporting and Tax Aggressiveness. *The Accounting Review*, 92(5), 247–280. <https://doi.org/10.2308/accr-51661>
- Willem, S. (2012). *Manajemen Pengadaan, Procurement Management*. Alfabeta.
- Zahra, F., Abdullah, M. I., Din, M., Thahir, H., Harun, H., & Ali, J. K. (2022). The role of e-purchasing in government procurement fraud reduction through expanding market access. *International Journal of Data and Network Science*, 6(1), 179–184. <https://doi.org/10.5267/j.ijdns.2021.9.010>