

DAFTAR PUSTAKA

- Agnieszka, S. T. 2019. *Proactive and Reactive Mechanisms for Fraud Prevention Based on The Example of Wig20 Companies. Economic and Social Development: Book of Proceedings; Varazdin*. Pg. 136-146.
- Ariastini, N. K. D., Yuniarta, G. A., & Kurniawan, P. S. 2017. *Pengaruh Kompetensi Sumber Daya Manusia, Sistem Pengendalian Internal Pemerintah, Proactive Fraud Audit, dan Whistleblowing System terhadap Pencegahan Fraud dalam Pengelolaan Dana BOS se-Kabupaten Klungkung*. Vol. 8 (2). Singaraja: Universitas Pendidikan Ganesha.
- Association of Certified Fraud Examiners (ACFE).
- Belaja, K., Mohamed S, I., & Rozzani, N. 2016. *Whistleblower's Role in Mitigating Fraud of Malaysian Higher Education Institutions. Asian Journal of Accounting Perspectives*. Vol. 12 (2). Pg. 67-81.
<https://doi.org/10.22452/AJAP>.
- Buletin Teknis Standar Akuntansi Pemerintah Nomor 13 tentang *Akuntansi Hibah*.
- Buletin Teknis Standar Akuntansi Pemerintah Nomor 21 tentang *Akuntansi Transfer Berbasis Akrua*.
- Chaudhary, N.S., Gupta, K.P., & Phoolka, S. 2019. *A Study of Whistleblowing Intentions of Teachers Working in Higher Education Sector. International Journal of Law and Management*. Vol. 61 (1). Pg. 106-132.
<https://doi.org/10.1108/IJLMA-10-2017-0253>.
- Ciasullo, M.V., Cosimato, S. and Palumbo, R. 2017. *Improving Health Care Quality: The Implementation of Whistleblowing. The TQM Journal*. Vol. 29 (1). Pg. 167-183. <https://doi.org/10.1108/TQM-06-2016-0051>.
- Farooqi, S., Abid, G., & Ahmed, A. 2017. *How Bad it is to be Good: Impact of Organizational Ethical Culture on Whistleblowing (The Ethical Partners). Arab Economic and Business Journal*. Vol 12 (2). Pg. 69–80.
[doi:10.1016/j.aebj.2017.06.001](https://doi.org/10.1016/j.aebj.2017.06.001).
- Ghozali, I. 2018. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Universitas Diponegoro.
- Gupta, K. P. & Chaudhary, N. S. 2017. *Prioritizing the Factors Influencing Whistleblowing Intentions of Teachers in Higher Education Institutes in India. Procedia Computer Science*. Vol. 122. Pg. 25-32.
[doi:10.1016/j.procs.2017.11.337](https://doi.org/10.1016/j.procs.2017.11.337).

- Hamdani, R., & Albar, A. R. 2016. *Internal Controls in Fraud Prevention Effort: A Case Study*. Jurnal Akuntansi dan Auditing Indonesia. Vol. 20 (2). Pg. 127-135. doi:10.20885/jaai.vol20.iss2.art5.
- Hendri, Yuliantoro, & Maksimilianus, K. A. 2020. *Determinants of Fraud Prevention and Financial Performance as an Intervening Variable*. International Journal of Economics and Financial Issues. Vol. 10 (1). Pg. 19-26 <https://doi.org/10.32479/ijefi.8955>.
- Indonesian Corruption Watch. 2020.
- Jalil, F. Y. 2018. *Internal Control, Anti-Fraud Awareness, and Prevention of Fraud*. Vol. 17 (2). Pg. 297-306.
- Joseph, C., Omar, N.H., Janang, J.T., Rahmat, M., & Madi, N. 2020. *Development of The University Fraud Prevention Disclosure Index*. Journal of Financial Crime. Vol. . No. . <https://doi.org/10.1108/JFC-10-2019-0127>.
- Komang, A. K. S., Marvilianti, P. E. D., Deny, G. L., Daniel, T. H. M. & Amani, T. 2020. *Preventing Fraudulent Use of Funds Management Operational Support Education*. International Journal of Psychosocial Rehabilitation. Vol. 24 (6) Pg. 12180-12186.
- Lartey, P. Y., Kong, Y., Bah, F. B. M., Santosh, R. J., & Gumah, I. A. 2019. *Determinants of Internal Control Compliance in Public Organizations; Using Preventive, Detective, Corrective and Directive Controls*. International Journal of Public Administration. Pg. 1–13. doi:10.1080/01900692.2019.1645689.
- Lisa, R. & Suparno. 2020. Pengaruh Sistem Pengendalian Internal Pemerintah (SPIP) dan Peran Komite Sekolah terhadap Pencegahan *Fraud* Pengelolaan Dana Bantuan Operasional Sekolah (BOS) pada SMP Negeri di Banda Aceh. JIMEKA: Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi. Vol 5., No. 3. Pg. 400-411. Banda Aceh: Universitas Syiah Kuala.
- Nawawi, A. & Salin, A.S.A.P. 2018. *Internal Control and Employees' Occupational Fraud on Expenditure Claims*. Journal of Financial Crime, Vol. 25 (3). Pg. 891-906. <https://doi.org/10.1108/JFC-07-2017-0067>.
- Nurhidayat, I. & 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). Pg. 140-154. <https://doi.org/10.1108/JFC-11-2016-0069>.
- Paterson, A. S., Changwony, F., & Miller, P. B. 2019. *Accounting Control, Governance and Anti-corruption Initiatives in Public Sector Organisations*. The British Accounting Review. Vol. 51 (5). Pg. 100844.

doi:10.1016/j.bar.2019.100844.

Peraturan Menteri Pendidikan Nasional Republik Indonesia Nomor 69 Tahun 2009 tentang *Standar Biaya Operasi Non Personalia*.

Peraturan Pemerintah Republik Indonesia Nomor 19 Tahun 2005 tentang *Standar Nasional Pendidikan*.

Peraturan Pemerintah Republik Indonesia Nomor 48 Tahun 2008 tentang *Pendanaan Pendidikan*.

Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 tentang *Sistem Pengendalian Internal*.

Peraturan Menteri Pendidikan & Kebudayaan Republik Indonesia Nomor 6 Tahun 2021 tentang *Petunjuk Teknis Bantuan Operasional Sekolah*.

Rahim, S. A. A., Nawawi, A., & Salin, A. S. A. P. 2017. *Internal control Weaknesses in a Cooperative Body: Malaysian Experience*. *International Journal of Management Practice*. Vol. 10 (2). doi:10.1504/ijmp.2017.083082

Rozmita, D. Y. 2017. *The Effect of Internal Control and Anti-fraud Awareness on Fraud Prevention (A Survey on Inter-governmental Organizations)*. *Journal of Economics, Business, and Accountancy Ventura*. Vol. 20 (1). Pg. 113-124.

S, Abdulrahman. 2019. *Forensic Accounting and Fraud Prevention in Nigerian Public Sector: A Conceptual Paper*. *International Journal of Accounting and Finance Review*. Vol. 4 (2). Pg. 13-21.
<https://doi.org/10.46281/ijafr.v4i2.389>

Sari, R. 2021. *Effect of Internal Control, Whistleblowing Role and Data Symmetry Against Fraud Prevention*. *Point of View Research Accounting and Auditing*. Vol. 2 (1). Pg. 92-99.

Sekaran, Uma. & Bougie, Rouger. 2016. *Research Methods for Business*. Edisi Ke-7. United Kingdom: John Wiley & Sons.

Shivam, K., & Goswam, C. 2019. *Factors and Motivation of Fraud in The Corporate Sector: A Literature Review*. *Journal of Commerce & Accounting Research*. Vo. 8 (3). Pg. 86-96.

Suastawan, I. M. I. D. P., Sujana, E., & Sulindaati, N. L. G. E. 2017. *Pengaruh Budaya Organisasi, Proactive Fraud Audit, dan Whistleblowing terhadap Pencegahan Fraud dalam Pengelolaan Dana BOS*. Vol 7 (1). Singaraja: Universitas Pendidikan Ganesha.

- Sugiyono. 2017. *Metode Penelitian Bisnis Pendekatan Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Sugiyono. 2019. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Suh, J. B., & Shim, H. S. 2019. *The Effect of Ethical Corporate Culture on Anti-Fraud Strategies in South Korean Financial Companies: Mediation of Whistleblowing and a Sectoral Comparison Approach in Depository Institutions*. *International Journal of Law, Crime and Justice*. doi:10.1016/j.ijlcj.2019.100361.
- Suh, J. B., Nicolaides, R., & Trafford, R. 2019. *The Effects of Reducing Opportunity and Fraud Risk Factors on The Occurrence of Occupational Fraud in Financial Institutions*. *International Journal of Law, Crime and Justice*. Vol. 56. Pg. 79–88. doi:10.1016/j.ijlcj.2019.01.002.
- Sunardi & Amin, M. N. 2018. *Fraud Detection of Financial Statement by Using Fraud Diamond Perspective*. *International Journal of Development and Sustainability*. Vol. 7 (3). Pg. 878-891.
- Taufeni, T. 2019. *The Effect of Internal Control System Implementation in Realizing Good Governance and its Impact on Fraud Prevention*. *International Journal of Scientific & Technology Research*. Vol 8 (9). Pg. 2159-2165.
- Transparency International*. 2020.
- Undang-Undang Republik Indonesia No. 20 Tahun 2003 tentang *Sistem Pendidikan Nasional*.
- Widyaningsih, A. 2015. *Pengaruh Sistem Pengendalian Internal terhadap Kualitas Akuntabilitas Keuangan*. *Fokus Ekonomi*. Vol. 10. No. 2. Hlm. 1-19. Bandung: Universitas Pendidikan Indonesia. <https://doi.org/10.34152/fe.10.2.%25p>
- Wilkinson, Josep W., *et al*, 2000. *Accounting Information System Essential Concept and Application*. 4 Edition, John Willey & Sons Inc, New York-USA.
- Yusuf, Z., Nawawi, A. and Salin, A.S.A.P. 2020. *The Effectiveness of Payroll System in The Public Sector to Prevent Fraud*. *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-08-2017-0075>