

## DAFTAR PUSTAKA

- Abdillah, & Hartono. (2015). *Partial Least Square (Pls) : Alternatif Structural Equation Modeling (Sem) Dalam Penelitian Bisnis*.
- Abdillah, & Jogiyanto. (2015). *Partial Least Square (Pls) Alternatif Structural Equation Modeling (Sem) Dalam Penelitian Bisnis*.
- Adi Nugroho, D., Sari, R., Kuntadi, C., Bhayangkara Jakarta Raya, U., & Author, C. (2023). Factors Affecting Fraud Prevention : Organizational Culture, Human Resource Competence And The Role Of The Internal Auditor. *Dinasti International Journal Of Education Management And Social Science*, 4(4), 627–636. <https://creativecommons.org/licenses/by/4.0/>
- Aldridge, E. J., & Sutojo., A. S. (2005). *Good Corporate Governance: Tata Kelolaperusahaan Yang Sehat*. Damar Media Pustaka.
- Anggoe, M., & Reskino, R. (2023). Pengaruh Pengendalian Internal, Whistleblowing System, Dan Komitmen Organisasi Terhadap Pencegahan Kecurangan Dengan Moralitas Individu Sebagai Variabel Moderasi. *Jurnal Akuntansi Trisakti*, 10(1), 31–50. <https://doi.org/10.25105/jat.v10i1.15818>
- Ariastuti, N. M. M., Andayani, R. D., & Yuliantari, N. P. Y. (2020). *Pengaruh Pengendalian Internal, Moralitas Dan Penerapan Good Corporate Governance Terhadap Pencegahan Fraud Pada Lpd Se\_Kecamatan Denpasar Utara*. 05(April), 798–824.
- Awanis, La., & Rini, D. D. O. (2023). *Pengaruh Budaya Organisasi, Audit Internal, Dan Whistleblowing System Terhadap Pencegahan Penipuan Di Masa Pandemi Covid-19 (Studi Pada Pt Dwimanunggal Karya Indonesia)*. 06(November 2022), 19–30.
- Cooper, Donald R, D., & Schindler, P. . (2006). *Metode Riset Bisnis. Pt Media Global Edukasi*.
- Faradila, A., Aprilia, Z., & , Sherly Salma Zulfa, R. R. G. (2022). *Pengaruh Pengendalian Internal Terhadap Upaya*. September 2016, 1–6.

- Farochi, M. F. F., & Nugroho, A. H. D. (2022). Pengaruh Pengendalian Internal Dan Good Corporate Governance Terhadap Pencegahan Fraud. *Jurnal Penelitian Dan Pengembangan Sains Dan Humaniora*, 6(1), 86–92. <https://doi.org/10.23887/jppsh.v6i1.46071>
- Ferdiansyah, R. (2016). Analisis Faktor-Faktor Yang Mempengaruhi Kualitas Hasil Pemeriksaan Audit Pemerintah (Studi Empiris Pada Bpkp Perwakilan Provinsi Dki Jakarta). *Jurnal Akuntansi Dan Bisnis*, 16(2), 109. <https://doi.org/10.20961/jab.v16i2.200>
- Flowerastia, R. D., Trisnawati, E., & Budiono, H. (2021). Fraud Awareness, Internal Control, And Corporate Governance On Fraud Prevention And Detection. *Proceedings Of The International Conference On Economics, Business, Social, And Humanities (Icebsh 2021)*, 570(Icebsh), 235–242. <https://doi.org/10.2991/assehr.k.210805.038>
- Ghozali, I. (2014). *Structural Equation Modeling Metode Alternatif Dengan Partial Least Square (Pls) (4th Ed)*. Undip.
- Ghozali, I. (2016). *Desain Penelitian Kuantitatif Dan Kualitatif Untuk Akuntansi, Bisnis, Dan Ilmu Sosial Lainnya*.
- Ghozali, & Latan. (2015). *Partial Least Squares Konsep, Teknik Dan Aplikasi Menggunakan Program Smartpls 3.0 Untuk Penelitian Empiris*. Universitas Diponegoro.
- Hair J, Anderson R, Babin B, & Black W. (2010). Multivariate Data Analysis.Pdf. In *Australia : Cengage: Vol. 7 Edition* (P. 758).
- Hanifah, A. M., Kuntadi, C., & Pramukty, R. (2023). Literature Review: Pengaruh Sistem Pengendalian Internal, Peran Audit Internal, Komitmen Manajemen Terhadap Good Corporate Governance. *Jurnal Economina*, 2(6), 1318–1330. <https://doi.org/10.55681/economina.v2i6.605>
- Hartono. (2008). *Metode Penelitian Bisnis Sistem Informasi*.
- Hayati, N., & Amalia, I. (2021). The Effect Of Religiosity And Moderation Of Morality On Fraud Prevention In The Management Of Village Funds. *The*

*Indonesian Accounting Review*, 11(1), 105.  
<https://doi.org/10.14414/tiar.v11i1.2297>

Hendri, N., & Padwasari, G. (2023). Pengaruh Audit Internal, Budaya Organisasi Dan Komite Audit Terhadap Pelaksanaan Good Corporate Governance Pada Pt Pos Indonesia Cabang Metro. *Fidusia: Jurnal Keuangan Dan Perbankan*, 6(2), 153–162.

John W, C., & J. David, C. (2018). *Research Design Qualitative, Quantitative And Mixed Methods Approaches*.

Juhandi, N., Zuhri, S., Fahlevi, M., Noviantoro, R., Nur Abdi, M., & Setiadi. (2020). Information Technology And Corporate Governance In Fraud Prevention. *E3s Web Of Conferences*, 202. <https://doi.org/10.1051/E3sconf/202020216003>

Jusup., A. H. (2014). *Auditing (Pengauditan Berbasis Isa)*. Yogyakarta : Sekolah Tinggi Ilmu Manajemen Ypkn.

Kuncara, W. A. (2022). The Influence Of Whistleblowing System And Internal Control On Fraud Prevention At Pt Pos Indonesia (Persero) Bandung City. *International Journal Of Financial, Accounting, And Management*, 4(2), 101–113. <https://doi.org/10.35912/ijfam.v4i2.250>

Kuntadi, C., Ar, M. N., & ... (2023). Factors Affecting Fraud Prevention: The Role Of Internal Audit, Organizational Culture, And Whistleblowing System. *Dinasti International Journal Of Education Management And Social Science (Dijemss)*, 4(4), 627–636. <https://search.ebscohost.com/login.aspx?direct=true&profile=ehost&scope=site&authtype=crawler&jrnl=2715419x&an=164071412&H=Qlsgnl9b2xp5h85vz78hxtnsdib1wavphx1jlgx8cxstokh519y4ocdgiigu2bc5lijndjawoimj1z42zgifq%3d%3d&Crl=C>

Kurniawan, P. C., & Izzaty, K. N. (2019). Pengaruh Good Corporate Governance Dan Pengendalian Internal Terhadap Pencegahan Fraud. *Econbank: Journal Of Economics And Banking*, 1(1), 55–60. <https://doi.org/10.35829/econbank.v1i1.2>

- Kuswati, E. W. (2023). *Pengaruh Budaya Organisasi , Moralitas Individu , Pengendalian Internal Dan Whistleblowing System Terhadap Pencegahan Kecurangan Akuntansi*. 1(1), 66–76.
- Liza, S. N., Andreas, & Savitri, E. (2019). Pengaruh Pengetahuan Dan Pemahaman Tentang Peraturan Perpajakan, Sosialisasi Pajak, Kondisi Keuangan Dan Efektivitas Sistem Perpajakan Terhadap Kemauan Membayar Pajak Badan Dengan Kesadaran Membayar Pajak Sebagai Variabel Intervening. *Jurnal Akuntansi*, 7(2), 208–223.
- Masni, E. P., & Sari, V. F. (2023). Pengaruh Akuntabilitas, Kesesuaian Kompensasi, Pengendalian Internal, Dan Budaya Organisasi Terhadap Kecurangan Dana Desa. *Jurnal Eksplorasi Akuntansi*, 5(1), 263–277. <https://doi.org/10.24036/Jea.V5i1.729>
- Muhammad Rahmat, Mefriyudi Wisra, Defri, M. Abdul Kholik, & Silvia Rizli Basnawati. (2023). Pengaruh Audit Internal, Kompetensi Auditor, Kesesuaian Kompensasi Dan Whistleblowing System Terhadap Pencegahan Fraud. *Postgraduate Management Journal*, 2(2), 42–54. <https://doi.org/10.36352/Pmj.V2i2.503>
- Muliza, A. T., & Astuti, C. D. (2023). Pengaruh Pengendalian Internal, Integritas Karyawan Dan Komitmen Organisasi Terhadap Pencegahan Kecurangan. *Ebid:Ekonomi Bisnis Digital*, 1(2), 203–208. <https://doi.org/10.37365/Ebid.V1i2.225>
- Nelaz, Y. S., Hasan, H. A., & Savitri, E. (2018). *Pengaruh Faktor – Faktor Audit Internal, Pengendalian Internal, Dan Budaya Organisasi Terhadap Pelaksanaan Good Corporate Governance (Studi Empiris Perusahaan Bumn Pekanbaru)*. 26(September), 84–97.
- Novitasari, D., & Kusumastuti, E. D. (2019). Pengaruh Persepsi Karyawan Mengenai Keefektifan Pengendalian Internal Dan Kesesuaian Kompensasi Finansial Serta Non Finansial Terhadap Pencegahan Kecurangan Akuntansi. *Prosiding Industrial Research Workshop And National Seminar*, 10(1), 1135–1145.

- Nurwayudi, C. (2021). Pengaruh Pengendalian Internal , Kinerja Organisasi , Budaya. *Jurnal Ilmu Dan Riset Akuntansi*, 10(9), 1–17.
- Purnamasari, L., Hidayati, N., & Amin, M. (2020). Fungsi Audit Internal Dan Pengendalian Internal Dalam Pelaksanaan Good Corporate Governance. *E-Jra*, 09(06), 38–48.
- Puryati, D., & Febriani, S. (2020). The Consequence Of Whistleblowing System And Internal Control Toward Fraud Prevention: A Study On Indonesian State Owned Enterprise. *International Journal Of Business And Technology Management*, 2(3), 35–48. [Http://Myjms.Moe.Gov.My/Index.Php/Ijbtm](http://Myjms.Moe.Gov.My/Index.Php/Ijbtm)
- Rachman1, I., & Dyahrini, W. (2021). The Effect Of Internal Control And Organizational Commitment To Fraud Prevention In Hospital X In The City Of Bandung Indonesia. *Turkish Journal Of Computer And Mathematics Education*, 12(8), 1038–1043.
- Rahayu, S. K., & Wahidin. (2019). *Pengaruh Audit Internal Dan Pelaksanaan Pengendalian Internal Terhadap Pelaksanaan Good Corporate Governance (Survey Pada Bank Bumn Dikota Bandung)*. 15(1), 156–179. [Http://Epa.Sagepub.Com/Content/15/2/129.Short%0ahttp://Joi.Jlc.Jst.Go.Jp/Jst.Journalarchive/Materia1994/46.171?From=Crossref](http://Epa.Sagepub.Com/Content/15/2/129.Short%0ahttp://Joi.Jlc.Jst.Go.Jp/Jst.Journalarchive/Materia1994/46.171?From=Crossref)
- Reskia, R., & Sofie. (2022). Pengaruh Internal Audit, Anti Fraud Awareness, Komitmen Organisasi Dan Budaya Organisasi Terhadap Pencegahan Fraud (Studi Kasus Pt. Inti Persada Nusantara). *Jurnal Ekonomi Trisakti*, 2(2), 419–432. [Https://Doi.Org/10.25105/Jet.V2i2.14531](https://Doi.Org/10.25105/Jet.V2i2.14531)
- Robbins, S. P. T. A. J. (2008). *Organizational Behavior* (Edisi 12.). Salemba Empat. Jakarta.
- Rowa, C. W. F., & Arthana, I. K. (2019). Pengaruh Good Corporate Governance Terhadap Pencegahan Fraud Pada Bank Perkreditan Rakyat Di Kota Kupang. *Jurnal Akuntansi : Transparansi Dan Akuntabilitas*, 7(2), 122–137. [Https://Doi.Org/10.35508/Jak.V7i2.1702](https://Doi.Org/10.35508/Jak.V7i2.1702)
- Sanusi, S. F., Sutrisno, S., & Suwiryono, D. H. (2020). Pengaruh Corporate

- Governance Dan Kualitas Audit Terhadap Pencegahan Kecurangan. *Kompartemen: Jurnal Ilmiah Akuntansi*, 17(1), 61–68. <https://doi.org/10.30595/kompartemen.v17i1.4997>
- Sara, I. M., Udayana Putra, I. B., Kurniawan Saputra, K. A., & Jaya Utama, I. W. K. (2023). Financial Literacy, Morality, And Organizational Culture In Preventing Financial Mismanagement: A Study On Village Governments In Indonesia. *Cogent Business And Management*, 10(1), 1–16. <https://doi.org/10.1080/23311975.2023.2166038>
- Sari, R., Su'un, M., & Nurwanah, A. (2021). Point Of View Research Accounting And Auditing Effect Of Internal Control, Whistleblowing Role And Data Asymmetry Against Fraud Prevention. *Point Of View Research Accounting And Auditing*, 2(1), 92–99.
- Sarwono, & Yamin. (2016). *Skor Korelasi Antar Variabel*.
- Septiani, A. K., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Budaya Organisasi, Moralitas Individu, Dan Pengendalian Internal Terhadap Pencegahan Kecurangan. *Jurnal Economina*, 2(6), 1306–1317. <https://doi.org/10.55681/economina.v2i6.604>
- Simbolon, A. Y., & Kuntadi, C. (2022). Pengaruh Penerapan Akuntansi Forensik, Whistle Blowing System, Dan Budaya Organisasi Terhadap Pencegahan Fraud (Literature Review Akuntansi Forensik). *Jurnal Economina*, 1(4), 849–860. <https://doi.org/10.55681/economina.v1i4.191>
- Soleman, R. (2019). Pengaruh Pengendalian Internal Dan Good Corporate Governance Terhadap Pen Cegahan Fraud. *Jurnal Akuntansi & Auditing Indonesia*, 17(1), 57–74. <https://doi.org/10.20885/jaai.vol17.iss1.art5>
- Sugiyono. (2017). Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, Kombinasi Dan R&D). In *Metodelogi Penelitian*.
- Suharto, S. (2020). The Effect Of Organizational Culture, Leadership Style, Whistleblowing Systems, And Know Your Employee On Fraud Prevention In Sharia Banking. *Asia Pacific Fraud Journal*, 5(1), 108.

<https://doi.org/10.21532/apfjournal.v5i1.141>

- Sulistiyanti, R., Rahmah, S., & Arizah, A. (2021). Yume : Journal Of Management Pengaruh Pengendalian Internal, Komitmen Organisasi Dan Perilaku Etis Karyawan Terhadap Pencegahan Fraud Pada Pt Bank Rakyat Indonesia. *Yume : Journal Of Management*, 4(3), 39–47. <https://doi.org/10.37531/Yume.Vxix.356>
- Sumendap, P., Hidayat, W. Hidayat, Prabowo, A., Hartono, H., Sartika, S., Sari, R. K., Wahyuningrum, F., & Umar, H. (2019). Pengaruh Budaya Organisasi Dan Moralitas Individu Terhadap Pencegahan Kecurangan Dengan Sistem Pengendalian Internal Sebagai Variabel Intervening. *Prosiding Seminar Nasional Pakar*, 2, 1–9. <https://doi.org/10.25105/Pakar.V0i0.4300>
- Syafrion, F. Y. (2019). *Pengaruh Sistem Pengendalian Intern, Pengelolaan Keuangan Daerah, Komitmen Organisasi Dan Budaya Organisasi Terhadap Penerapan Good Governance (Studi Kasus Pada Satuan Kerja Perangkat Daerah Kota Solok)*. 32.
- Taha, I. A. (2020). Pengaruh Pengendalian Internal Terhadap Penerapan Good Corporate Governance: Studi Kasus Pada Perusahaan Air Minum (Pam) Tirta Mangkaluku Kota Palopo. *Jurnal Akuntansi Stie Muhammadiyah Palopo*, 5(1), 46–64. <https://doi.org/10.35906/Ja001.V5i1.530>
- Wardah, Z., Carolina, A., & Wulandari, A. (2022). Pengaruh Whistleblowing System, Internal Control, Leadership Dan Budaya Organisasi Terhadap Fraud Prevention. *Nominal Barometer Riset Akuntansi Dan Manajemen*, 11(2), 233–247. <https://doi.org/10.21831/Nominal.V11i2.49346>
- Wulan, I. N., Djati, K., & Endraria. (2018). Pengaruh Sistem Pengendalian Intern, Komitmen Organisasi Dan Budaya Organisasi Terhadap Good Corporate Governance Serta Dampaknya Pada Kinerja Usaha (Studi Empiris Pada Bumd Non Keuangan Kabupaten Tangerang) Indah Nurul Wulan Kartika Djati. *Jast Journal Of Accounting Science And Technology Post Graduate Accounting Universitas Muhammadiyah Tangerang*, 2(2), 137–156.
- Yosefin, & Rosalina, A. (2022). Pengaruh Budaya Organisasi Terhadap Tata Kelola

Perusahaan Pada Rumah Sakit Di Jabodetabek. *Formosa Journal Of Multidisciplinary Research*, 1(4), 1033–1058.  
<https://doi.org/10.55927/Fjmr.V1i4.1098>

Yufitrianisa, Wahyuningsih, E., Apriliani, M., Shaddiq, S., Zulkarnain, I., & Anggraini, N. (2022). The Influence Of Human Resource And Marketing Competence, Morality, Whistleblowing, And Internal Control System On The Prevention Of Fraud In Village Financial Management In Karimun Regency. *International Journal Of Latest Technology In Engineering, Management & Applied Science*, 11(12), 01–07.  
<https://doi.org/10.51583/Ijltemas.2022.111201>