

Social Control as Fraud Prevention Effort in State Audit Institutions

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ABSTRACT

Fraud is deviation by abusing work that results in losses for personal gain. The focus of this study is to analyze the relationship between social control and fraud prevention efforts at state audit institutions. The research method uses a literature study that is representative and relevant to the object of research. Auditors are vulnerable to fraudulent acts in their daily work, such as corruption, gratuities or regulatory authorities. The problem is how strong the auditor's social control is in the form of internal and external self-defense so as not to fall into fraudulent actions. This study aims to expand the prevention of fraud on auditors with detention.

Keyword: Fraud, Containment Theory, Social Control Theory, Social Bond Theory

1. INTRODUCTION

For certain groups of people, lifestyle is very important to show their success in the eyes of others. In order to show their luxurious lifestyle, some people will compete to earn a large income. But the question is "Is the income they receive legal?"

Becoming a State Civil Apparatus is a dream for most Indonesian people. Although the salary received is not as big as the salary of those who work in bona fide private companies, the income of state civil servants has long-term prospects. During the Covid-19 Pandemic, the State Civil Apparatus is considered a profession that is not significantly affected. In terms of dismissal of employees, the dismissal of state civil servants can be more complicated

and go through long stages. In addition, State Civil Apparatus will also receive a pension whose value is not much different from the salary when they are still actively working.

Based on Law Number 5 of 2014 concerning the State Civil Apparatus, the State Civil Apparatus acts as a planner, implementer, and supervisor of the implementation of general government tasks and national development. The state civil apparatus also functions as an implementer of policies and public servants, so that the duties of the state civil apparatus are often related to the public affairs. For those who want to take personal advantage, this opportunity can be used to extort or commit fraud.

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In 2019 the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia (*MenPAN R-B*) Syafruddin dismissed 3,240 State Civil Apparatus for their involvement in corruption cases. In the same year, the Corruption Eradication Commission (*Indonesia: Komisi Pemberantasan Korupsi / KPK*) stated that there were three vulnerable points for corruption in the State Civil Apparatus: bribery, procurement of goods and services, and budget abuse. In line with this, Prof. M. Mustofa in *Kleptocracy* states that the tradition of giving gifts is one of the factors that make corruption flourish. Giving gifts will indeed strengthen friendship, but the value of the gifts given tends to be irrational. The higher a person's position, the higher the value of the gift given (Mustofa, 2010).

State Civil Apparatus, according to a survey conducted by ICW in Semester I of 2021, is the actor with the most roles in committing corruption. The results of the mapping conducted by ICW showed that of the ten corruption cases, the dominant actors who carried out corruption were the State Civil Apparatus as many as 162 people, followed by the private sector as many as 105 people, and the village head as many as 61 people (*antikorupsi*.

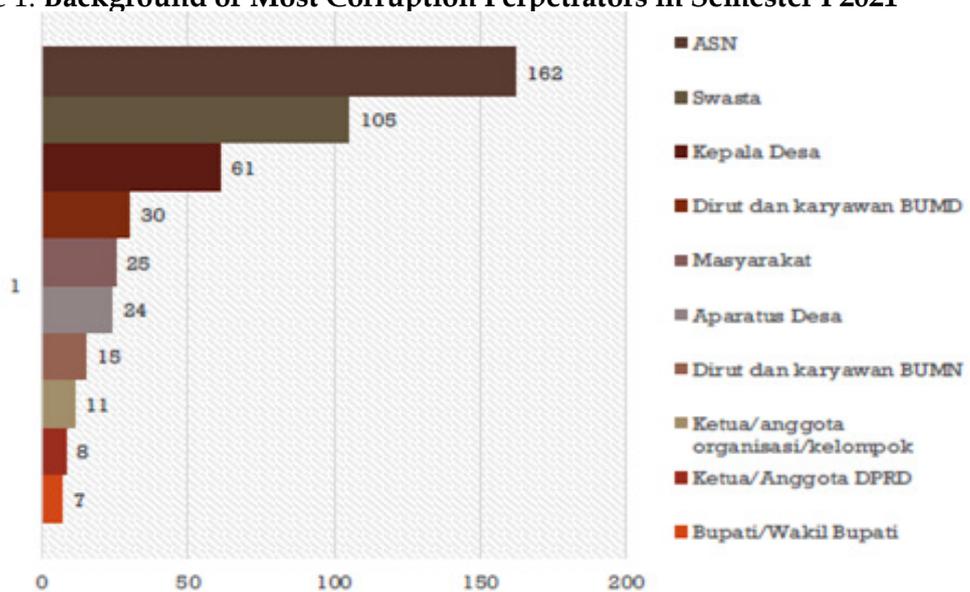
org). Background of Most Corruption Perpetrators in Semester I of 2021 (Figure 1).

In line with the survey conducted by ICW, the results of a survey conducted by the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter in 2019 showed that the institutions that were most disadvantaged by fraud were the government, followed by State-Owned Enterprises and the private sector. Types of Organizations/Institutions Most Disadvantaged by Fraud (Figure 2).

The results of a survey conducted by the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter in 2019 showed that the largest fraud perpetrators were aged 36 - 45 years. These ages are golden ages because at these ages the perpetrators of fraud occupy strategic positions and have the opportunity to manage the finances of the company or institution. Fraud tends to be perpetrated by people with 6-10 years of service and an undergraduate education background.

In implementing good, accountable and transparent governance, the government of the Republic of Indonesia has established state audit institutions. The Supreme Audit Agency (BPK), the Finance and Development Supervisory

Figure 1. Background of Most Corruption Perpetrators in Semester I 2021



Source: ICW, 2021

Agency (BPKP), the Inspectorate General (Itjen), the Attorney General's Office, the Police, and the Corruption Eradication Commission (KPK) are state institutions that have a domain in examining state finances. In this case, the author narrows the research subject to the Supreme Audit Agency (BPK), the Finance and Development Supervisory Agency (BPKP), and the Regional Inspectorate only because these institutions have regular audits of financial statements.

The Supreme Audit Agency (BPK) is tasked with examining the management and responsibilities of state finances in the Central Government, Regional Governments, State-Owned Enterprises (BUMN), Regional-Owned Enterprises (BUMD), State Institutions, Bank Indonesia, and Public Service Agencies. The Finance and Development Supervisory Agency (BPKP) is tasked with carrying out internal supervision of state and/or regional financial accountability for cross-sector activities. The Regional Inspectorate is tasked with assisting the Regional Head in fostering and supervising the implementation of regional government affairs.

The State Audit Agency is very vulnerable to corruption and gratuity practices. Auditors are required to have independence. On the other hand, in

practice, the auditees always hope that they will avoid the auditor's findings, so that there is a tug of war of interest.

To maintain anti-fraud behavior, the researcher sees that there is a social control that influences the formation of individual behavior. In this social control there is a defense that can be explained by the Containment Theory which was initiated by Reckless (1973). This theory divides self-defense into two: internal and external. Based on the background and problems described above, the question that will be discussed in this study is what is the form of social control carried out by state audit institutions as an effort to prevent fraud.

2. METHODS

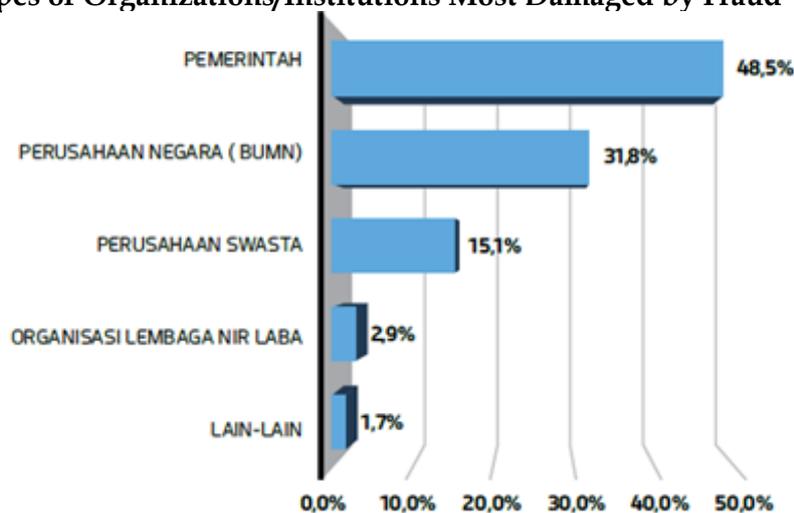
This research is a qualitative research using a literature study that is representative and relevant to the research object. Literature research is carried out by collecting data and scientific papers to solve problems with critical analysis. This research produces information in the form of descriptive data.

3. RESULTS AND DISCUSSION

Fraud in Government

Fraud is endemic and occurs in industry, government, and companies. Cases of fraud have existed for a long time, such as fraud on the construction of railroads in the 1870s, fraud on doctors' income taxes in the 1950s, lack of control over the practice of

Figure 2. Types of Organizations/Institutions Most Damaged by Fraud



Source: ACFE Indonesia Chapter 2019 Survey

food franchises in the 1960s, involvement of many political elites in corruption cases, tax fraud in the era of Watergate in 1970s, and corporate involvement in bribery cases in the Foreign Corrupt Practices Act in 1977 (Singleton, 2010).

Fraud is usually exposed through: 1) allegations, complaints, or rumors of fraud brought by third parties (dissatisfied people or fellow employees); 2) the investigator's intuition or general suspicion that something is wrong; 3) exclusion of someone more senior's expectations for the suspect (unacceptable conditions, where profits, sales, costs, assets, or liabilities are too low or too high); 4) the accidental finding that something is missing, such as cash, property, reports, files, documents, or data; 5) the results of the audit; or 6) control results, especially anti-fraud controls (Singleton, 2010).

Fraud has a different definition depending on the person and the situation. ACFE defines fraud as the deliberate misuse of work or theft of resources or assets for personal gain. ACFE defines fraud in financial statements as a deliberate misstatement to deceive users of financial statements.

In criminology, fraud is a white-collar crime. Fraud is usually carried out by professionals, employees, or entrepreneurs related to their positions or professions under the sub category of occupational crime. Based on its typology, fraud is divided into two: employee crime and corporate crime. Employee crime is a crime that harms the company itself, while corporate crime is a crime that harms parties outside the company (Meliala, 1993).

Fraud can threaten the sustainability of a country's economy. A report from the Association of Certified Fraud Examiners (ACFE) Indonesia Chapter in 2018 showed that the losses suffered by an organization due to fraud were around 5% of an organization's gross income. The most common fraud that causes the greatest loss in Indonesia is corruption. Fraud in the form of corruption has an impact of losses

from IDR 100 million to IDR 500 million per case. Corruption can be detected immediately in less than 12 months (<1 year). The media plays the biggest role in detecting fraud. The media is in the form of a means/channel for reporting complaints, where after being traced, it turns out that most of the complaint reports came from employees of the company where corruption occurred (ACFE, 2020).

Most cases of fraud that resulted in losses >IDR10 billion occurred in the government (20.8%), followed by non-profit organizations/institutions (17.4%), private companies (13.3%), other non-profit organizations/institutions (13%), and State-Owned Enterprises (11.1%) (ACFE, 2019).

The factors that influence the occurrence of fraud in the government sector in Semarang City have been studied by Wawan, Nasron, and Willyanto in 2019. The results of the study indicate that the leadership style, the effectiveness of the internal control system, organizational commitment, compensation suitability, organizational ethical culture, and law enforcement have been carried out effectively. However, there are several notes submitted by researchers where the leaders of Semarang City Government agencies are expected to give awards to employees. Leaders are expected to be able to record all operating activities into the accounting system. In addition, leaders are also expected to increase the pride of employees towards their institutions (Setiawan, 2019).

Dewi et al. (2018) conducted a study in the Government Sector (Case Study at the Buleleng Regency Office). The results show that there is still potential for fraudulent financial management due to lack of supervision. In this study, the researchers used the Fraud Triangle Theory containing 3 factors that influence the occurrence of fraud: pressure, opportunity, and rationalization. Pressure is the urge to commit fraud on financial statements due to greed. Opportunities exist due to weak internal

controls, resulting in lack of supervision and abuse of power. Rationalization is a form of justification for what was done so that the fraud committed is considered a logical action. People who rationalize fraud usually do not feel guilty for what they did. The results of the study indicate that there are aspects of opportunity that cause fraud to occur. The researchers conducted research on two samples: the Department of Education and PD Pasar in Buleleng Regency. From this research, it was found that there were illegal levies at the Education Office and PD Pasar. In the study, it was stated that it was difficult to obtain data and the research was also made difficult. This indicates the existence of fraudulent acts that were covered up by workers. According to the author, the solution to fraud is in the individual.

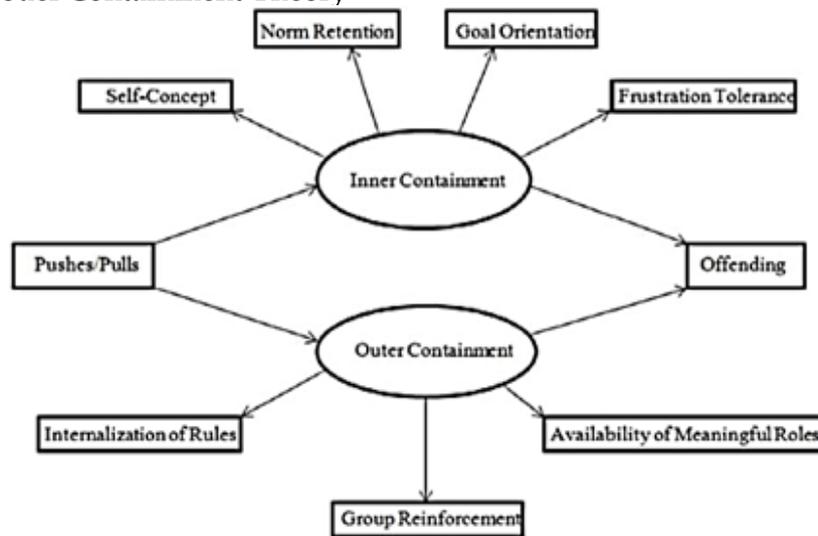
Based on the description above, this study tries to explore the Anti-Fraud strategy by using the Containment Theory and Social Bond Theory approaches. By using these two approaches, it is expected to find out the factors that cause someone not to commit fraud. Containment Theory states that there are two factors that cause a person not to commit fraud: internal factors and external factors. The Social Bond Theory states that the bond between individuals and society makes a person think further and not commit fraud.

Containment Theory as an Anti-Fraud Effort

In maintaining anti-fraud behavior, there must be social control that can influence a person’s behavior. In the Containment Theory proposed by Reckless (1973), there are two defenses: internal and external. Internal defense is the ability or strength from within a person to resist the deflection of conventional norms. The form of internal self-defense includes the development of the ego and superego, internalization of morals and ethics, tolerance for frustration, having a goal orientation so as to produce self-awareness, and having a good self-image to relate to other people. Meanwhile, external defense is a structural barrier that binds individuals in their social life. The external defense includes the existence of boundaries for individuals who are involved as employees, role structures or forms of assignments that provide opportunities to commit fraud, close relationships between employees, self-identification of one or several members in the group, and determination of alternative methods in search of satisfaction (Figure 3).

Based on the Model of Containment Theory above, there are pushes and pulls that affect internal and external factors. Push relates to pressures for well-being and appreciation, such as whether the

Figure 1. Model Containment Theory



Source: Cardwell, 2013

salary is sufficient, feeling valued or not, and the opportunity for self-development.

On push or pressure, auditing is a stressful assignment. The auditor's working hours are different from the working hours of the executive position. The executive position works for 9 hours from 8 am to 5 pm, while the auditor works 24 hours. This means that when needed, the auditor must always be ready with the report. Sometimes auditors have to take their work home. Being with family is a luxury because when there is an audit, an auditor must be ready to be placed wherever he is. With abnormal working hours compared to other jobs, welfare is highly expected as a form of compensation. In addition, in terms of work, a person of course needs self-actualization and appreciation of the opinions and results of his work.

In contrast to push or pressure, pull is a reason by which individuals can stay away from criminal behavior. This pull element describes how the auditor stays away from acts of fraud, gratuities, conflicts of interest, and corruption.

The background of the subject's life, such as his family and environment, grows to shape the nature of the subject. This background is referred to as outer containment where because of this factor the subject can avoid fraud. The auditor cannot be separated from his role as part of the team during the examination. In conducting the examination, the team must be solid and truly maintain the integrity of each individual so that the findings obtained are of high quality and far from conflicts of interest. The outer containment factors that influence are:

Reasonable Limit

Reasonable limit is the positive behavior of the leader imitated by the subject as his role model. The initial period of work also affects the behavior of the subject in the future. If he sees bad things from his seniors or superiors, he will grow up to be a bad person, on the contrary if his seniors or superiors are people who have high integrity, the subject can grow into a

person of integrity as well. Therefore, in placing new employees, superiors should be mentors with integrity and discipline because what is described at the beginning will shape the behavior of the employee.

Meaningful Roles and Activities

Meaningful roles and activities are activities carried out in institutions and communities where there is a habit of following common rules. Here HRD plays a role in creating activities that can strengthen the relationship between employees, such as holding office anniversary events, independence day celebrations, or other gatherings. Training activities and sharing sessions are also activities that are interpreted positively by the subject so that he can control employees not to commit fraud.

In the division of work, if the subject acts as a leader, the subject should control the work of members based on the weekly report of team members made in writing. Informally, subjects can talk about work while walking together or during breaks. Listening to various inputs is certainly needed by a team, both members and leaders.

Group Reinforcement

Group reinforcement is a form of cooperation by colleagues in social life. Every team has its own problems and no team is perfect. When the subject acts as a boss, he needs to divide the work and know the character of each member. This is related to the attitude of professionalism. The most important thing is that the output of the inspection report must be of high quality. In the division of work, the subject must adjust to the strengths and weaknesses of the team members. Leaders must strive for team members to work according to their capacities.

A leader must play a role in reinforcing a group. He must always encourage all members to back up each other in order to create good teamwork and they can support each other. However, if the leader does not care about the group, of course there will be individualism. This

individualism makes members do not care about their friends' work so that if there are other members who have problems it will also have an impact on the progress of the team.

In the inner containment factor, there are factors that come from within the subject to avoid things that are not in accordance with the institutional code of ethics. These factors include:

Self-Concept

Self-concept is the role of the family in shaping one's character to become an individual with integrity, independence, and professionalism in carrying out tasks. The involvement of corruption in the family realm has often occurred. This can happen because the anti-corruption values are not upheld by the family.

For example, in 2013 there was a corruption case involving the family of the Governor of Banten Ratu Atut Chosiyah Wardana. Ratu Atut was a suspect in the bribery case. She and her younger brother, Tubagus Chairi Wardana (Wawan), were suspected of bribing the Chief Justice of the Constitutional Court, Akil Mochtar, to win the dispute over the Lebak Regional Head Election, Banten Province. In this case, Atut was sentenced to four years in prison, while her younger brother, Wawan, was sentenced to 5 years in prison. Indonesian Financial Transaction Reports and Analysis Center /INTRAC (PPATK) also traced the involvement of other families regarding the flow of insurance to families. PPATK often found insurance that was entirely for infants. According to PPATK, most of the money from corruption went to his wife and children.

In the self-concept there is the concept of integrity. Integrity is the most important attitude that a civil servant must have in carrying out his work. This plays an important role in preventing corruption. Integrity means honesty where what he says matches what he does. Integrity is not a goal, but a tool to achieve good governance.

Every government agency defines integrity in their own way. At the Ministry of Finance, integrity is thinking, speaking, behaving, and acting properly and correctly and upholding the code of ethics and moral principles (djkn.kemenkeu.go.id). The Indonesian Supreme Audit Agency (BPK) builds the value of integrity by being honest, objective, and firm in applying principles, values, and decisions (bpk.go.id). The Finance and Development Supervisory Agency (BPKP) defines integrity as a value that contains a combination of honesty, objectivity, courage, consistency, and consequences (bpkp.go.id).

Research conducted by Firmansyah et al. (2020) at the BPK Representative for East Kalimantan Province shows that integrity has a positive effect on audit quality. This means that the higher the integrity of the auditor, the better the quality of the audit results. Integrity also affects the performance of the South Tangerang Police Traffic Unit. The higher the integrity, the better the performance of the members of the South Tangerang Police Traffic Unit. The results of the research on the e-ticket program show that members of the police do not act against human rights and they reject corruption (Aldilla, 2018). Thus it can be concluded that self-concept has a positive influence on individual performance.

Goal Orientation

Goal orientation is the auditor's expectation of his future work, so he needs to pay attention to the actions he will take. In this case, the subject's motivation to work can be known, whether solely because of money or just a career path. If there is long-term motivation, of course the subject will be careful in every action because the subject is aware that what he is doing now will have an impact in the future.

Frustration Tolerance

Frustration tolerance is the response of an auditor when faced with disappointment or failure in auditing. If there is a high tolerance for disappointment, it will keep the auditor away from crime. On the other hand, if the frustration tolerance is low, the auditor will be closer to crime. Therefore, the audit report must be zero defects in the sense that there are no errors at all. The tiered checks are always carried out from the bottom to up and then back to bottom again. The final result is after being approved by superiors.

Norm Retention

Norm retention is how the examiner applies audit rules and procedures in every audit activity. This can be started from the initial meeting between the auditor and the auditee. In the meeting it should be explained who the auditors are, what will be done, and what should not be done. The top level manager also needs to emphasize that the auditor should not accept anything from the auditee and support the audit task in terms of data completeness. This will certainly support the implementation of integrity. In the field, auditors need to introduce themselves and show a letter of assignment. This confirms that the audit is conducted fairly and nothing is hidden.

The development of Containment Theory from Kennedy's research (2015) shows that outer containment factors can influence individual behavior from ethical behavior. When there is ethical ambiguity, employees will master outer containment and rely on inner restraint. Then there are some typical situations in this study, namely aspects of personality that aim to increase personal appreciation can increase the possibility of deviation. Finally, individuals who have made deviations do not necessarily make further deviations. Employees make irregularities or superiors because superiors and employees are afraid that if they do not carry out orders they will be fired (Kennedy, 2015). We can also read about the development of Containment Theory

in Indonesia (Marlinda's, 2020). The results of his research show that a strong inner deterrent and a well supported outer reservoir will create positive behavior. This positive behavior will also spread to the surrounding employees. External control has a big influence on individual conformity. However, it must also be accompanied by strong internal control so that individuals do not get out of the social order that was formed.

The Importance of Social Bonds in Fraud Prevention

Social control theory is concerned with strategies and techniques for regulating human behavior. This theory encourages a person to make adjustments to the values that exist in the family, beliefs, norms in society, and others. The greater the attachment to family and friends, the less likely someone is to commit a violation (Dermawan, 2020).

Social Bond Theory by Travis Hirschi reveals that bad behavior occurs due to weak bonds between individuals and families and society. A person does not commit delinquency because he is afraid of the consequences that will arise, such as moral sanctions that will be received from society. Hirschi in "Causes of Delinquency" explains the four basic concepts of Social Control Theory: attachment, commitment, involvement, and trust (Hirschi, 2017).

Attachments relate to ties to family, friends, and important institutions, such as schools or places of worship. Attachment relates to deviations in how sensitive a person is to the feelings of others. This is what makes a person decide whether to deviate or not. Bad friendships can cause someone to deviate from their work. He doesn't care about what he will do because he thinks that by deviating or not deviating, he will still be considered a bad person.

Commitment relates to one's participation in the social and economic system. Relations with community and reputation are investments for most people. People who are reluctant to deviate

are people who are aware that they will lose many things, both their jobs and their position in society.

Involvement relates to participation in social activities. The more active a person is, the more he is expected not to be involved in deviant actions. Trust relates to conventional norms that bind a person to society. Deviant behavior occurs when there is confusion in the meaning of conventional norms. In some stories, such as Robin Hood, where the thief is considered a hero is one example of a deviation in interpreting these conventional norms. In the world of work, for example, receiving gratuities is considered normal because other colleagues consider it normal.

In recent research, Social Bond Theory does not only talk about delinquency, but also other crimes. Sims (2002), in the journal *Violation of Ethical Rules by Employees: A Test of Social Bonding Theory* says delinquent behavior is similar to deviant behavior by employees. The difference lies in the age and the subject. Therefore Sims does not believe that social models can be used to understand delinquency and also violations of ethical rules by employees. Sims researched 200 employees to understand ethical code violations. The results show that the social elements of engagement and engagement can be used to understand employee ethical and regulatory violations. Furthermore, from Onna and Denkers (2018) from the *Journal of Social Bonds and White Collar: A Two-Study Assessment of Informal Social Controls on White Collar Offenders*, it shows that strengthening the fragile social research of white ape criminals is an effective strategy. to reduce the recidivism of white ape criminals. This means that social theory can not only be used for delinquent children, but can also be used for anti-corruption strategies.

4. CONCLUSION

Fraud is a social phenomenon that is often carried out by educated people and the upper middle class. This article focuses on anti-fraud strategies in government

agencies. However, it is possible that this anti-fraud strategy can also be applied to State-Owned Enterprises and other private companies. Various literatures have explained about the detection of fraud and the factors that encourage someone to commit fraud. However, the literature that reviews fraud prevention efforts is still very limited.

Fraud prevention efforts can be carried out by using social control, or more specifically by applying Containment Theory and Social Bond Theory. In Containment Theory, the factors that encourage someone to be anti-corruption come from within a person, or often referred to as inner containment, which consists of self-concept, goal orientation, frustration tolerance, and norm retention. Self-concept and goal orientation can be seen during the recruitment of new employees by the human resources department. There it will be known what the prospective auditor's self-concept is, whether he is suitable to work as an auditor, and what his ultimate goal of working is. Meanwhile, regarding frustration tolerance and norm retention, although both come from within the individual, institutions can also play a role in reaffirming how to tolerate frustration and apply norms.

Meanwhile, there are also factors that come from outside the individual, or often referred to as outer containment, where the institution contributes as a fraud prevention tool. Related to this factor, institution can take part in the placement of new employees to be guided by senior employees with integrity and professionalism. In addition, the institution can be a mediator in carrying out activities that have a positive impact on the auditor. In terms of group reinforcement, there is leadership intervention to know the strengths and weaknesses of employees, so that they are expected to be able to complement each other.

Another anti-fraud strategy can be explained using Social Bond Theory where attachment, commitment, involvement, and trust are important. This theory states

that individuals must be part of society by having ties to other communities. The more active a person is in social activities, the easier it is for that person to be prevented from committing fraud. For employees to be active in social activities, institutions need to provide tolerance by not burdening employees with work on holidays.

If fraud prevention is successfully carried out, of course, good governance will be realized. Thus, government agencies will be able to carry out government activities responsibly, accountably, effectively, and efficiently. And finally, the community can enjoy the benefits of legal certainty and welfare for all.

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