

DAFTAR PUSTAKA

- Arens, A. A., Elder, R. J., Beasley, M. S., & Hogan, C. E. (2021). Auditing And Assurance Services. In *Pearson Education Limited*.
- Association of Certified Fraud Examiners (ACFE) Indonesia. (2024). *Report to the Nations: Occupational Fraud 2024 – Indonesia Edition*.
- Chauhan, C., Kaur, P., Arrawatia, R., Ractham, P., & Dhir, A. (2022). Supply chain collaboration and sustainable development goals (SDGs). Teamwork makes achieving SDGs dream work. *Journal of Business Research*, 147(March), 290–307. <https://doi.org/10.1016/j.jbusres.2022.03.044>
- Cohen, J. (1988). *Statistical Power Analysis for the Behavioral Sciences*.
- Commission, C. of S. O. of the T. (2013). *Internal Control—Integrated Framework*.
- Cressey, D. R. (1953). *Other people's money; a study in the social psychology of embezzlement*.
- Creswell, J. W., & Creswell, D. J. (2018). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (5 ed.). SAGE Publications, Inc.
- Destiyana, A., Yassarah, F. S., & Machdar, N. M. (2024). Pengaruh Good Corporate Governance , Pengendalian Internal , dan Whistleblowing System terhadap Pencegahan Fraud. *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, 3(3), 27–39. <https://doi.org/https://doi.org/10.30640/inisiatif.v3i3.2528>
- Dewi, C. A. P. D., & Sari, R. P. (2022). Implementasi Sistem E-Procurement Dan Sistem Pengendalian Internal Terhadap Pencegahan Fraud Pengadaan Barang Dan Jasa Di Kabupaten Jombang. *Journal of Economic, Business and Accounting Volume*, 6(1), 200–213.
- Eisenhardt, K. M., The, S., Review, M., & Jan, N. (1989). Agency Theory : An Assessment and Review Linked references are available on JSTOR for this article : Agency Theory : An Assessment and Review. *Academy of Management*, 14(1), 57–74.
- Faradilla, H., & Sofyan, E. (2024). Pengaruh Penerapan E-Procurement, Sistem Pengendalian Internal dan Whistleblowing System terhadap Pencegahan Fraud Pengadaan Barang dan Jasa Pemerintah Kabupaten Pasaman Barat. 2(2), 234–246. <https://doi.org/https://doi.org/10.24036/jnka.v2i2.56>
- Francesco, I. M., & Hastuti, H. (2022). Pengaruh Penerapan E-Procurement Dan Sistem Pengendalian Internal Pemerintah Terhadap Pencegahan Fraud Pengadaan The Effect of E-Procurement Implementation and Government Internal Control System against Fraud Prevention of Government Procurement of Goods. *Indonesian Accounting Research Journal*, 2(3), 237–243.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26* (10 ed.). Badan Penerbit Universitas Diponegoro.
- Gunasegaran, M., Basiruddin, R., & Rizal, A. M. (2023). Detecting and Preventing Fraud in e-procurement of Public Sector : A Review , Synthesis and Opportunities for Future Research. *International Journal of Academic Research in Business & Social Sciences*, 13(1), 1339–1357.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R*. 80519.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). *A new criterion for assessing discriminant validity in variance*. 115–135. <https://doi.org/10.1007/s11747-014-0403-8>
- Hochstetter, J., Felipe, V., Di, M., Bustamante, A., & false Arango-l, J. (2023). *Transparency and E-Government in Electronic Public Procurement as Sustainable Development*. 1–24.
- International, T. (2023). *Indeks Persepsi Korupsi*.

- Jensen, M. C., & Meckling, W. H. (1976). *Theory Of The Firm : Managerial Behavior , Agency Costs And Ownership Structure I*. 3, 305–360.
- Kasmono, A., Ashudi, M. M., Purwono, R., & Herawati, N. (2024). *Encouraging Sustainable Accountability in Public Sector Organizations : Digital Transformation in the Procurement Bureau of Goods / Services of the Regional Secretariat of East Java Province*. 6(1), 82–91.
- Kholby, A. S., Mulyandani, V. C., & Surya, R. T. (2022). *Pengaruh Penerapan E-Procurement dan Kompetensi Pegawai Terhadap Pencegahan Kecurangan Pengadaan Barang dan Jasa (Studi Kasus di Pemerintah Kota Tangerang Selatan)*. 3(1), 70–83.
- KPK. (2022). *Menembah Benih Anti Korupsi Laporan Tahunan KPK 2022*.
- Larasati, Y. S., & Surtikanti. (2019). Analisis Faktor-Faktor Yang Berpengaruh Terhadap Pencegahan Fraud Di Dalam Proses Pengadaan Barang Dan Jasa (Riset Empiris Pada Direktorat Jenderal Pengelolaan Ruang Laut Kementrian Kelautan Dan Perikanan). *Jurnal Ilmiah Akuntansi Fakultas Ekonomi*, 3(2), 31–43. <http://journal.maranatha.edu/Jafta>
- Latan, H., & Ghozali, I. (2015). *Partial Least Squares: Concepts, Techniques and Applications using SmartPLS 3*.
- LKPP, L. K. P. B. P. (2024). Nilai Transaksi Pengadaan Pemerintah melalui Sistem Elektronik Tahun 2023. In *LKPP*.
- Lubis, H. Z., Sari, M., Ramadhany, A. A., Ovami, D. C., & Brutu, I. R. (2024). *Effect of internal audit , internal control , and audit quality on fraud prevention : Evidence from the public sector in Indonesia*. [https://doi.org/http://dx.doi.org/10.21511/ppm.22\(2\).2024.04](https://doi.org/http://dx.doi.org/10.21511/ppm.22(2).2024.04)
- Mahuwi, L., & Israel, B. (2023). *Promoting transparency and accountability towards anti-corruption in pharmaceutical procurement system : does e-procurement play a significant role ? June*. <https://doi.org/10.1108/MANM-07-2023-0027>
- Mansyuri, M. I., & Ramadhan, M. S. (2024). Prevention of fraud in procurement of goods and services based on. *Journal of Contemporary Accounting*, 6(3), 172–187. <https://doi.org/10.20885/jca.vol6.iss3.art3>
- Mazta, M. T., Gamayuni, R. R., & Prasetyo, T. J. (2025). E-Procurement as a Pillar of Good Governance : A Literature Review of Fraud Prevention Efforts in the. *ROE Research Of Economics And Business E-Procurement*, 1(2), 108–117. <https://doi.org/https://doi.org/10.70895/roe>
- Neupane, A., Soar, J., Vaidya, K., & Yong, J. (2012). *Role Of Public E-Procurement Technology To Reduce Corruption In Government Procurement*. 304–334.
- Nugroho, D. H., & Afifi, Z. (2022). Pengaruh Pengendalian Internal Dan Good Corporate Governance Terhadap Pencegahan Fraud. *Yudishtira Journal : Indonesian Journal of Finance and Strategy Inside*, 2(3), 301–316.
- Osman, R. N. A., Rahayu, S., & Putra, W. E. (2025). Systematic Literature Review : Pencegahan Fraud Pengadaan Barang dan Jasa Melalui Sistem Pengendalian Internal , Whistleblowing System , E-procurement dan Komitmen Organisasi. *Journal of Accounting and Finance Management*, 6(5), 2435–2444.
- Panda, B., & Leepsa, N. M. (2017). Agency theory: Review of Theory and Evidence on Problems and Perspectives. *Indian Journal of Corporate Governance*, 10(1), 74–95. <https://doi.org/10.1177/0974686217701467>
- Pitaloka, B. D. G., Carolina, A., Abrori, R., & Bullah, H. (2025). *Pengaruh Akuntabilitas , Transparansi , Partisipasi Masyarakat dan*. 2(2), 133–149.
- Primastiwi, A., & Wardani, D. K. (2020). Pengaruh Penerapan E-Procurement dan Sistem Pengendalian Internal Pemerintah Terhadap Pencegahan Kecurangan Pengadaan Barang dan Jasa Di Sektor Publik. *Jurnal Sosial Ekonomi dan Humaniora*, 6(1), 30–36. <https://doi.org/https://doi.org/10.29303/jseh.v6i1.76> Anita
- Rahman, A., & Darsono. (2022). *Determination of Firm Value with Good Corporate*

- Governance as Moderator*. 3(6).
- Risma, M., Raza, H., Murhaban, & Ikhyannuddin. (2024). *Pengaruh Pengendalian Internal terhadap Pencegahan Fraud dengan Transparansi dan Akuntabilitas sebagai Variabel Intervening (Studi Kasus Pada SKPD Kabupaten Bireuen)*. 3(2).
- Rosidah, I., Gunardi, Kesumah, P., & Rizka, R. B. (2023). Transparansi Dan Akuntabilitas Dalam Pencegahan Fraud. *EMBA*, 2(1).
- Saefudin, E. D., & Suharto, E. (2025). Pengaruh Strategi Penerapan E-Procurement Terhadap Pencegahan Fraud Pengadaan Barang dan Jasa dengan Sistem Pengendalian Internal Sebagai Variabel Moderasi pada PT PNM. *Jurnal Indragiri Penelitian Multidisiplin*, 5(2), 98–110.
- Safitri, R. H., Susetyo, D., Saftiana, Y., & Yusrianti, H. (2026). *Digital Governance As A Conditional Anti-Fraud Mechanism : The Interactive Effects Of Electronic Procurement , Electronic Government , And Berakhlak Organizational Culture*. 10(1), 292–306.
- Sedarmayanti, S., & Syarifudin, H. (2011). *Metodologi Penelitian* (2 ed.). Mandar Maju, Bandung.
- Sekaran, U. (2014). Research Methods for business. *ACADEMIC JOURNAL BANGKOKTHONBURI UNIVERSITY*, 2(2), 203–206.
- Shmueli, G., Sarstedt, M., Hair, J. F., Cheah, J. H., Ting, H., Vaithilingam, S., & Ringle, C. M. (2019). Predictive model assessment in PLS-SEM: guidelines for using PLSpredict. *European Journal of Marketing*, 53(11), 2322–2347. <https://doi.org/10.1108/EJM-02-2019-0189>
- Silalahi, S., Hanif, R. A., 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)
- Sofyani, H., Riyadh, H. A., & Fahlevi, H. (2020). Improving service quality , accountability intervening role of information technology Improving service quality , accountability and transparency of local government: The inter- vening role of information technology governance. *Cogent Business & Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1735690>
- Suardi, I., Rossieta, H., Djakman, C., Diyanty, V., Suardi, I., Rossieta, H., Djakman, C., & Diyanty, V. (2024). Procurement governance in reducing corruption in the indonesian public sector: a mixed method approach. *Cogent Business & Management*, 11(1). <https://doi.org/10.1080/23311975.2024.2393744>
- Sugiyono. (2013). *Metode Penelitian Kuantitatif Kualitatif dan R & D*. Penerbit Alfabeta.
- Supriyanto, D. (2019). *Faktor-faktor yang Mempengaruhi Pencegahan Fraud pada Pengadaan Barang dan Jasa: Sistem Pengendalian Internal, E-Procurement, Sistem dan Prosedur* (2 ed.). Salemba Empat. <https://doi.org/https://doi.org/10.31933/jemsi.v4i2>
- UNDP. (1997). *Governance For Sustainable Human Development*.
- Utama, D. A., Sitawati, R., & Subchan. (2022). Pengaruh Pengendalian Internal Terhadap Pencegahan Fraud, Dengan Transparansi Dan Akuntabilitas Sebagai Variabel Intervening. *Jurnal Riset Akuntansi dan Keuangan*, Vol 18, No 2 (2022): *Jurnal Riset Akuntansi dan Keuangan*, 109–124. <http://e-journalfb.ukdw.ac.id/index.php/jrak/article/view/423/403>
- Vaidya, K., Sajeev, A. S. M., & Callender, G. (2006). Critical Factors that Influence E-Procurement Implementation Success in the Public Sector. *Journal of Public Procurement*, 6(1–2), 70–99. <https://doi.org/10.1108/JOPP-06-01-02-2006-B004>
- Wardani, D. K., Primastiwi, A., & Hanisah, H. (2021). Fraud Prevention of Government Procurement of Goods and Services in Local Government. *Jurnal Akuntansi*, XXV(02), 256–275. <https://doi.org/http://dx.doi.org/10.24912/ja.v25i2.808>
- World Bank. (2021). *Governance and anti-corruption: Procurement integrity*. World Bank Group.

- Yusni, Y. (2022). Pengaruh Implementasi E-Procurement dan Komitmen Organisasi Terhadap Pencegahan Fraud Pengadaan Barang / Jasa Dengan Sistem Pengendalian Internal Pemerintah Sebagai Variabel Moderasi. *INOBIIS: Jurnal Inovasi Bisnis dan Manajemen Indonesia*, 05(02), 138–148.
<https://doi.org/https://doi.org/10.31842/jurnalinobis.v5i2.219>
- Zahra, F., Abdullah, M. I., Kahar, A., Din, M., & Nurfalah, N. (2021). Preventing Procurement Fraud in E-purchasing for Indonesian Local Governments *. *Journal of Asian Finance, Economics and Business*, 8(2), 505–511.
<https://doi.org/10.13106/jafeb.2021.vol8.no2.0505>
- Zhao, X., Jr., J. G. L., & Chen, Q. (2010). *Reconsidering Baron and Kenny : Myths and Truths about Mediation Analysis*. 37(August). <https://doi.org/10.1086/65125>

