DAFTAR PUSTAKA

Absari, S. A., Cholid Mawardi, M., & Fakhriyyah, D. D. (2023). Analisis Penerapan Pengendalian Internal Dalam Mendeteksi Serta Mencegah Kemungkinan Adanya Tindakan Fraud Pada UMKM. *E_Jurnal Ilmiah Riset Akuntansi*, *12*(02), 1285–1297. http://jim.unisma.ac.id/index.php/jra,

Anggraini, L. D., & Faradillah. (2022). Pendeteksian Fraud: Penerapan COSO pada Audit Sistem Informasi Akuntansi Pada Perusahaan Perkebunan. *Journal of Accounting Science*, *6*(2), 102–109. https://doi.org/10.21070/jas.v6i2.1607

Arsyika, R., Suriyanti, L. H., & Sari, D. P. P. (2024). Peran Audit Internal dan Sistem Pengendalian Internal dalam Pencegahan Fraud di PT. Rotte Ragam Rasa. *Jurnal Edukasi*, *12*(2), 171–180. https://doi.org/10.25157/je.v12i2.15759

Azizan, A. F., & Ali, M. M. (2024). The Effect of Internal Control Mechanism Towards Fraud Prevention in Small and Medium Enterprises. *Indonesian Journal of Sustainability Accounting and Management*, *8*(1), 178–188. https://doi.org/10.28992/ijsam.v8i1.843

COSO. (2013). *Internal Control-Integrated Framework*. https://www.coso.org/

Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (4th ed.). SAGE Publications.

Crowe Howarth. (2011). *Why the Fraud Triangle is No Longer Enough*.

Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward A Stewardship Theory of Management. *Academy of Management Review*, *22*(1), 20–47.

Dr. Pola Anto, S. Pd. , M. S., Nikmatullah Nur, S. Si. , Yusriani, SKM. , M. K., Fenni Kurniawati Ardah, S. P., Juwita Desri Ayu, S. Tr. Keb. ,M. Keb., Dr. Adi Nurmahdi, M., Baiq Ahda Razula Apriyeni, S. Pd. , M. Si., Purwanti, Se. , M., Narita Yuri Adrianingsih, S. Si. , M. S., & Miftah Fariz Prima Putra, M. P. (2024). *METODE PENELITIAN KUALITATIF: TEORI DAN PENERAPANNYA*. Tahta Media Group.

Febrianti, F., Mulyadi, A., & Setiawan, Y. (2021). Analisis Pengendalian Internal dan Kecenderungan Kecurangan (Fraud) Usaha Mikro Kecil Menengah di Kota Tasikmalaya. *Jurnal Ilmu Manajemen Dan Bisnis*, *12*(1), 73–78. https://doi.org/https://doi.org/10.17509/jimb.v12i1.41050

Hutami Ningsih, N., Sabrina, N., Amelia, L., & Suprayogi, Y. (2024). Pengendalian Internal Penjualan E-Ticket Dan Moralitas Manajemen Pengendalian Internal Penjualan E-Ticket Dan Moralitas Manajemen Terhadap Pencegahan Kecurangan Pada PT Kereta Api Indonesia Divisi III Palembang. *Jurnal Media Wahana*

Ekonomika, *20*(4), 745–756. https://doi.org/https://doi.org/10.31851/jmwe.v20i4.13637

Islamiyah, F. A., & Ratnawati, T. (2024). INTERNAL AUDIT COSO FRAME WORK UNTUK MENDETEKSI RISIKO TERJADINYA FRAUD PADA BAGIAN OPERASIONAL DI CV DWI BAHARI TRANS SURABAYA (PERIODE 2022-2024). *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, *9*(3), 2266–2282. https://doi.org/10.30651/jms.v9i3.23402

Jelita, F. P., & Widodo, U. P. W. (2024). Analisis Efektivitas Pengendalian Internal: Deteksi Dini Fraud pada Pertanggungjawaban Keuangan PT. XYZ. *Jurnal Riset Akuntansi*, *2*(3), 312–320. https://doi.org/https://doi.org/10.54066/jura-itb.v213.2274

Kariyoto, & Tibyani. (2023). Modification Of Coso Internal Control For The Economy Of Indonesian Corn Emblems SMEs. *Journal of Innovation and Applied Technology*, *9*(2), 41–49. https://doi.org/https://dx.doi.org/10.21776//ub.jiat.2023.9.2.07

Kusuma Putra, S., & Purnamasari, P. (2021). Pengaruh Pengendalian Internal dan Teori Fraud Pentagon terhadap Penyalahgunaan Aset Perusahaan. *Prosiding Akuntansi*, *7*(1), 155–158. https://doi.org/10.29313/.v7i1.25517

Lestari, W., Sulaeman, & Nurodin, I. (2025). Analisis Sistem Pengendalian Internal dan Audit Internal Dalam Upaya Pencegahan Fraud (Kecurangan). *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah*, *10*(4), 2575–2594. https://doi.org/10.30651/jms.v10i4.27479

Miles, M. B., Huberman, A. M., & Saldaña, Johnny. (2014). *Qualitative-Data-Analysis* (3rd ed.). SAGE Publications.

Mulyadi. (2023). *Sistem Akuntansi* (4th ed.). Salemba Empat.

Okeke, Ehis, S., Offor, Ifunanya, S., Chukwunwike, & David, O. (2021). Internal Control: Its Role in the Reduction of Fraud and Professional Misconduct among SMEs. *Asian Journal of Economics, Business and Accounting*, *21*(19), 57–66. https://doi.org/10.9734/ajeba/2021/v21i1930506