

DAFTAR PUSTAKA

- ACFE. (2008). Report to The Nation on Occupational Fraud and Abuse (On-line).
- Ahmadi, R. (2014). Metodologi Penelitian Kualitatif. *Ar-ruzz Media*.
- Akbal, E., Güneş, F., & Akbal, A. (2016). *Digital Forensic Analyses of Web Browser Records*. Journal of Software, 11(7), 631–637. <https://doi.org/10.17706/jsw.11.7.631-637>
- Al Mutawa, N., Bryce, J., Franqueira, V. N. L., Marrington, A., & Read, J. C. (2019). *Behavioural Digital Forensics Model: Embedding Behavioural Evidence Analysis into the Investigation of Digital Crimes*. Digital Investigation, 28, 70–82. <https://doi.org/10.1016/j.diin.2018.12.003>
- Alibaba Limited. (2011). *Annual Report*. 1–148. img.alibaba.com/ir/download/201203/Full_2011_Annual_Report_ENG.pdf
- Badan Pemeriksa Keuangan. (2020). *Kerugian Negara Kasus Jiwasraya Rp16,81 Triliun*. Siaran Pers, 57854096.
- Bologne, J. (1993). Handbook on corporate fraud: Prevention, detection, and investigation: Butterworth-Heinemann.
- BPK. (2017). *Standar Pemeriksaan Keuangan Negara (SPKN)*. BPK Regulation No.1 2017, 107.
- Buyukipekci, S., & Kagitci, A. (2016). *The Development and Importance of Forensic Accountancy Profession*. Journal of Advanced Management Science, 4(5), 410–414. <https://doi.org/10.12720/joams.4.5.410-414>
- Casey, E. (2019). *Interrelations between digital investigation and forensic science*. Digital Investigation, 28, A1–A2. <https://doi.org/10.1016/j.diin.2019.03.008>
- cnbccindonesia.com. (2020a). *Dugaan Skandal Korupsi di Asabri Sudah Terendus BPK di 2013*. <https://www.cnbcindonesia.com/news/20201229141515-4-212256/dugaan-skandal-korupsi-di-asabri-sudah-terendus-bpk-di-2013>
- cnbccindonesia.com. (2020b). *Temuan BPK di Pelindo II: Kerugian Negara Capai Rp 6 T!* <https://www.cnbcindonesia.com/news/20200107181205-4-128368/temuan-bpk-di-pelindo-ii-kerugian-negara-capai-rp-6-t>
- Cruz, A. P. S. (2013). *Journal of Chemical Information and Modeling*, 53(9), 1689–1699. <https://doi.org/10.1017/CBO9781107415324.004>
- Danuri, M. (2019). *Development and Transformation of Digital Technology*. Infokam, XV(II), 116–123.

- Fitriyadi. (2019). *Evaluasi Audit Investigasi BPK Dalam Pengungkapan Fraud Terhadap Pnggunaan Keuangan Negara*. 9–43.
- Hadiono, K., & NoorSanti, R. C. (2020). *Menyongsong Transformasi Digital*. Sendiu 2020, 978–979. https://www.researchgate.net/publication/343135526_MENYONGSONG_TRANSFORMASI_DIGITAL
- Horsman, G. (2019). *Formalising investigative decision making in digital forensics: Proposing the Digital Evidence Reporting and Decision Support (DERDS) framework*. Digital Investigation, 28, 146–151. <https://doi.org/10.1016/j.diin.2019.01.007>
- Horwath, C. (2011). *Why the Fraud Triangle is No Longer Enough*. IN Horwath, Crowe LLP. In Benezit Dictionary of Artists. Oxford University Press. <https://doi.org/10.1093/benz/9780199773787.article.b00044939>
- Indonesia, R. (2004). *UU RI No. 15 Tahun 2004*.
- Larasati, Andreas, R. (2020). *Teknik Audit Investigatif, Pengalaman dan Profesionalisme Auditor pada Pengungkapan Kecurangan : Kecerdasan Spiritual Sebagai Pemoderasi*. Jurnal kajian akuntansi dan bisnis terkini, Vol.1, No.(1), 149–168.
- Lincoln, Y. S., Guba, Y. S. L. E. G., Guba, E. G., & Publishing, S. (1985). *Naturalistic Inquiry*. SAGE Publications. <https://books.google.co.id/books?id=2oA9aWlNeooC>
- Lone, A. H., & Mir, R. N. (2017). *Forensic-Chain: Ethereum Blockchain Based Digital Forensics Chain of Custody*. Scientific and Practical Cyber Security Journal (SPCSJ), 1(2), 21–27. https://journal.scsa.ge/wp-content/uploads/2017/12/4-Auqib-Hamid-Lone-Roohie-Naaz-Mir_FORENSIC-CHAIN-ETHEREUM-BLOCKCHAIN-BASED-DIGITAL-FORENSICS-CHAIN-OF-CUSTODY.pdf
- Moleong, L. J. (2010). *Metodologi Penelitian Kualitatif*. In PT. Remaja Rosda Karya (hal. 410). Remaja Rosda Jaya.
- Moleong, L. J. (2017). *Metodologi Penelitian Kualitatif (Edisi Revisi)*. In PT. Remaja Rosda Karya.
- Mulyana, D. (2013). *Metodologi Penelitian Kualitatif*.
- Mutjia, R. (2010). *Triangulasi dalam Penelitian Kualitatif*. 2.
- N Putu Pradnyawati. (2019). *Pengaruh Kemampuan Auditor Investigatif dan Pengalaman Auditor Investigatif Terhadap Efektivitas Pelaksanaan*

- Prosedur Audit Dalam Pembuktian Kecurangan (Studi Pada Perwakilan BPKP Provinsi Bali).* universitas hindu indonesia denpasar, May, 1–9.
- Negara, K., Aparatur, P., & Republik, N. (2008). *Menteri Negara Pendayagunaan Aparatur Negara Tentang Pendayagunaan Aparatur Negara.*
- Neuman, W. (2000). Social Research Methods: *Qualitative and Quantitative Approaches.* In Teaching Sociology (Vol. 30). <https://doi.org/10.2307/3211488>
- news.detik.com. (2019). *Sjamsul Nursalim Gugat BPK Terkait BLBI.* https://news.detik.com/berita/d-4442669/sjamsul-nursalim-gugat-bpk-terkait-blbi?_ga=2.192026542.527106290.1620444918-539507807.1610034858
- Nur Faiz, M., Adi Prabowo, W., & Fajar Sidiq, M. (2018). *Studi Komparasi Investigasi Digital Forensik pada Tindak Kriminal.* Journal of Informatics, Information System, Software Engineering and Applications (INISTA), 1(1), 63–70. <https://doi.org/10.20895/INISTA.V1I1>
- P. Achyarsyah & M. Rani. (2018). *Pengaruh Akuntansi Forensik dan Audit Investigatif Terhadap Pengungkapan Kecurangan Pelaporan Keuangan.* Jurnal manajemen/akuntansi, 1–27.
- Pace, W., & Faules, D. F. (1994). *Komunikasi Organisasi “Strategi Meningkatkan Kinerja Perusahaan.”* PT Remaja Rosdakarya.
- Patton. (1980). *Metode Penelitian Kualitatif.* PT Remaja Rosda Karya.
- RI. (2008). *Uu-2008-11 Informasi Dan Transaksi Elektronik.* Undang-undang, 11, 1–18. <https://papers3://publication/uuid/8C845E4E-CD67-4476-BB4F-7123C56F0449>
- RI, B. (2019). *Organisasi dan Tata Kerja* (hal. 1–18). <http://widiyagama.ac.id/r2012/wp-content/uploads/2013/06/OTK-UWG-2013.pdf>
- Rorong, M. J. (2020). *Fenomenologi.* Deepublish.
- Sugiyono. (2016). *Metode penelitian kuantitatif kualitatif dan kombinasi (Mixed Methods).* Alfabeta.
- Syarifuddin, M. (2020). *Transformasi digital persidangan di era new normal.*
- Tim Penyusun Standar Pemeriksaan Keuangan Negara (SPKN). (2017). *Standar Pemeriksaan Keuangan Negara (SPKN).* BPK Regulation No.1 2017, 107.
- Turchin, V. F. (1977). *The Phenomenon of Science a cybernetic approach to human*

evolution.

UU. (2006). *Undang-Undang Republik Indonesia Nomor 15 Tahun 2006*. In La sociedad de la sociedad (hal. 5–65).

Zulki, I. H. R., Noor, Z., & Pengantar, K. (2017). *BERBASIS TEKNOLOGI DIGITAL*. DeePublish 2017.