

## DAFTAR PUSTAKA

### Buku

- Amiruddin dan Asikin, Z., 2012, *Pengantar Metode Penelitian Hukum*, Raja Grafindo Persada, Jakarta.
- Friedman, Lawrence M., 2001, *Hukum Amerika: Sebuah Pengantar*, Terjemahan dari *American Law an Introduction*, 2<sup>nd</sup> Edition, Alih Bahasa: Wisnu Basuki, Tatanusa, Jakarta.
- Ibrahim, Johnny, 2006, *Teori dan Metodologi Penelitian Hukum Normatif*, Bayumedia Publishing, Malang.
- Mangesti, Y. A. dan Tanya, B. L., 2014, *Moralitas Hukum*, Genta Publishing, Yogyakarta.
- Marzuki, Peter Mahmud, 2005, *Penelitian Hukum Edisi Revisi*, Kencana, Jakarta.
- Mertokusumo, Sudikno, 1993, *Bab-Bab tentang Penemuan Hukum*, Citra Aditya Bakti, Bandung.
- Rahardjo, Satjipto, 1987, *Masalah Penegakan Hukum*, Alumni, Bandung.
- \_\_\_\_\_, 2005, *Masalah Penegakan Hukum Suatu Tinjauan Sosiologis*, Sinar Baru, Bandung.
- Soekanto, Soerjono, 2008, *Faktor-Faktor yang Mempengaruhi Penegakan Hukum*, PT. Raja Grafindo Persada, Jakarta.
- Soekanto, S. dan Mamudji, S., 2015, *Penelitian Hukum Normatif Suatu Tinjauan Singkat*, Cetakan ke-17, Rajawali Pers, Jakarta.
- Syahrani, Riduan, 1999, *Rangkuman Intisari Ilmu Hukum*, Citra Aditya Bakti, Bandung.

### E-Book

- Cotton, D. L., Johnigan, S., Givarz, L., 2016, *Fraud Risk Management Guide Executive Summary*, COSO/ACFE, <https://www.coso.org/documents/coso-fraud-risk-management-guide-executive-summary.pdf>, diakses 20 April 2021.

- Gurrea-Martinez, A., Findlay, M., Yihan, G., 2020, *Law and Covid-19*, Singapore Management University School of Law, [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3686357](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3686357), diakses 5 Oktober 2020.
- Medicare Learning Network, 2021, *Medicare Fraud and Abuse: Prevent, Detect, Report*, Centers for Medicare and Medicaid Services, <https://www.cms.gov/Outreach-and-Education/Medicare-Learning-Network-MLN/MLNProducts/Downloads/Fraud-Abuse-MLN4649244.pdf>, diakses 27 April 2021.
- Stolk, C. V. and Tesliuc, E. D., 2010, *Toolkit on Tackling Error, Fraud and Corruption in Social Protection Programs*, RAND Corporation, [https://www.rand.org/pubs/working\\_papers/WR746.html](https://www.rand.org/pubs/working_papers/WR746.html), diakses 15 Maret 2021.
- The Institute of Internal Auditors, 2016, *International Standards for the Professional Practice of Internal Auditing (Standards)*, The Institute of Internal Auditors, <https://na.theiia.org/standards-guidance/public%20documents/ippf-standards-2017.pdf>, diakses 20 April 2021.
- Wells, J. T., 2014, *Principles of Fraud Examination Fourth Edition*, Wiley, [https://books.google.co.id/books?hl=id&lr=&id=DnwIEAAQBAJ&oi=fnd&pg=PA1&dq=principles+of+fraud+examination&ots=atTuC5FaLV&sig=9fkzHArEfKfRk28IDcmlFpqqmG4&redir\\_esc=y#v=onepage&q=principles%20of%20fraud%20examination&f=false](https://books.google.co.id/books?hl=id&lr=&id=DnwIEAAQBAJ&oi=fnd&pg=PA1&dq=principles+of+fraud+examination&ots=atTuC5FaLV&sig=9fkzHArEfKfRk28IDcmlFpqqmG4&redir_esc=y#v=onepage&q=principles%20of%20fraud%20examination&f=false), diakses 23 April 2021.
- World Health Organization, 2020, *World Health Statistics 2020: Monitoring Health for the SDGs, Sustainable Development Goals*, [https://www.who.int/gho/publications/world\\_health\\_statistics/2020/en/](https://www.who.int/gho/publications/world_health_statistics/2020/en/), diakses 4 Oktober 2020.

## Jurnal

- Adiyanta, F. C. S., 2020, "Urgensi Kebijakan Jaminan Kesehatan Semesta (*Universal Health Coverage*) bagi Penyelenggaraan Pelayanan Kesehatan Masyarakat di Masa Pandemi Covid-19", *Administrative Law & Governance Journal, State Administrative Law Department, Faculty of Law, Diponegoro University*, Vol. 3, No. 2, June 2020, pp. 272-299, <https://ejournal2.undip.ac.id/index.php/alj/article/view/8039>, diakses 4 Oktober 2020.

- Albrecht, W.S., Albrecht, C., & Albrecht, C.C., 2008, "Current Trends in Fraud and its Detection", *Information Security Journal: A Global Perspective*, Vol. 17, No. 1, 2008, pp. 2-12, <https://www.tandfonline.com/doi/abs/10.1080/19393550801934331>, diakses 23 April 2021.
- Ansori, Lutfil, 2017, "Reformasi Penegakan Hukum Perspektif Hukum Progresif", *Jurnal Yuridis*, Vol. 4, No. 2, Desember 2017, pp. 148-163, <https://ejournal.upnvj.ac.id/index.php/Yuridis/article/view/244>, diakses 1 Mei 2021.
- Djasri, H., Rahma, P. A., dan Hasri, E. T., 2016, "Korupsi dalam Pelayanan Kesehatan di Era Jaminan Kesehatan Nasional: Kajian Besarnya Potensi dan Sistem Pengendalian Fraud", *Integritas Jurnal Antikorupsi*, Vol. 2, No.1, Agustus 2016, pp. 113-133, <https://jurnal.kpk.go.id/index.php/integritas/article/view/127>, diakses 27 April 2021.
- Faiz, Pan Mohamad, 2009, "Teori Keadilan John Rawls", *Jurnal Konstitusi*, Vol. 6, No. 1, April 2009, pp. 135-149, [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2847573](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2847573), diakses 1 Mei 2021.
- Fattah, Damanhuri, 2013, "Teori Keadilan menurut John Rawls", *Jurnal Teropong Aspirasi Politik Islam*, Vol. 9, No. 2, Juli-Desember 2013, pp. 30-45, <http://ejournal.radenintan.ac.id/index.php/TAPIs/article/view/1589>, diakses 18 Maret 2021.
- Greenfield, Kent, 1997, "The Unjustified Absence of Federal Fraud Protection in the Labor Market", *Yale Law Journal*, Vol. 107, No. 3, December 1997, pp. 715-789, <https://heinonline.org/HOL/LandingPage?handle=hein.journals/ylr107&div=29&id=&page=>, diakses 4 Oktober 2020.
- Haagh, Louise, 2020, "Rethinking Democratic Theories of Justice in the Economy after Covid-19", *Democratic Theory*, Vol. 7, No. 2, 2020, pp. 110-123, <https://www.berghahnjournals.com/view/journals/democratic-theory/7/2/dt070214.xml>, diakses 26 Oktober 2020.
- Lin, C. C., Chiu, A. A., Huang, S. Y., & Yen, D.C., 2015, "Detecting the Financial Statement Fraud: The Analysis of the Differences between Data Mining Techniques and Experts Judgments", *Knowledge-Based Systems, Elsevier B.V.*, Vol. 89, November 2015, pp. 459-470, <https://www.sciencedirect.com/science/article/abs/pii/S0950705115003159>, diakses 15 Maret 2021.

- McMillan, John, 2020, "Covid-19 and Justice", *Journal of Medical Ethics*, Vol. 46, No. 10, October 2020, pp. 639-640, <https://jme.bmj.com/content/46/10/639.full>, diakses 4 Oktober 2020.
- Nasution, Bahder Johan, 2014, "Kajian Filosofis tentang Konsep Keadilan dari Pemikiran Klasik sampai Pemikiran Modern", *Yustisia Jurnal Hukum*, Vol. 3, No. 2, Mei-Agustus 2014, pp. 118-130, <https://jurnal.uns.ac.id/yustisia/article/view/11106>, diakses 18 Maret 2021.
- Navajas, J., Heduan, F. A., Garbulsky, G., Tagliazucchi, E., Ariely, D., & Sigman, M., 2020, "Utilitarian Reasoning about Moral Problems of the COVID-19 Crisis", *OSF Preprints*, August 2020, pp. 1-32, <https://osf.io/ktv6z>, diakses 2 Oktober 2020.
- Ni'am, Harun, 2008, "Utilitarianism: History, Concepts and Roles", *Spektrum*, Vol. 5, No. 2, June 2008, pp. 89-106, <https://publikasiilmiah.unwahas.ac.id/index.php/SPEKTRUM/article/view/490>, diakses 9 Oktober 2020.
- Polduka, J. and Blum, J., 2020, "Regulatory Changes to Medicare in Response to Covid-19", *Issue Brief*, August 2020, pp. 1-8, <https://www.commonwealthfund.org/publications/issue-briefs/2020/aug/regulatory-changes-medicare-response-covid-19>, diakses 28 September 2020.
- Rahmayani, A. dan Widjaja, G., 2021, "Fraud Prevention in the Management of Covid-19 Claims in Indonesia", *Psychology and Education Journal*, Vol. 58, No. 5, 2021, pp. 1166-1171, <http://psychologyandeducation.net/pae/index.php/pae/article/view/5464>, diakses 22 Mei 2021.
- Teremetskyi V., Duliba, Y., Kroitor, V., Korchak, N., and Makarenko, O., 2020, "Corruption and Strengthening Anti-Corruption Efforts in Healthcare during the Pandemic of Covid-19", *Medico-Legal Journal*, December 2020, pp. 1-4, <https://journals.sagepub.com/doi/full/10.1177/0025817220971925>, diakses 27 April 2021.
- Wolfe, D. T. and Hermanson, D. R., 2004, "The Fraud Diamond: Considering the Four Elements of Fraud", *The CPA Journal*, Vol. 74, No. 12, 2004, pp. 38-42, <https://digitalcommons.kennesaw.edu/facpubs/1537/>, diakses 23 April 2021.

### **Paparan Materi**

Azis, Harry Azhar, 2020, “Pandangan dan Kebijakan BPK dalam Audit Biaya Perawatan Pasien Covid-19 dalam Upaya Menjaga Akuntabilitas Setiap Belanja Pemerintah untuk Perawatan Pasien Covid-19”, disampaikan dalam paparan webinar Covid-19 BPK RI tanggal 22 Juli 2020.

### **Peraturan Perundang-Undangan**

Republik Indonesia, Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.

Republik Indonesia, Undang-Undang tentang Wabah Penyakit Menular, Undang-Undang Nomor 4 Tahun 1984, Lembaran Negara Republik Indonesia Tahun 1984 Nomor 20, Tambahan Lembaran Negara Republik Indonesia Tahun 1984 Nomor 3273.

Republik Indonesia, Undang-Undang tentang Penanggulangan Bencana, Undang-Undang Nomor 24 Tahun 2007, Lembaran Negara Republik Indonesia Tahun 2007 Nomor 66, Tambahan Lembaran Negara Republik Indonesia Nomor 4723.

Republik Indonesia, Undang-Undang tentang Kesehatan, Undang-Undang Nomor 36 Tahun 2009, Lembaran Negara Republik Indonesia Tahun 2009 Nomor 144, Tambahan Lembaran Negara Republik Indonesia Nomor 5063.

Republik Indonesia, Undang-Undang tentang Keekarantinaan Kesehatan, Undang-Undang Nomor 6 Tahun 2018, Lembaran Negara Republik Indonesia Tahun 2018 Nomor 128, Tambahan Lembaran Negara Republik Indonesia Nomor 6236.

Republik Indonesia, Undang-Undang tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi *Corona Virus Disease* 2019 (Covid-19) dan/atau dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan menjadi Undang-Undang, Undang-Undang Nomor 2 Tahun 2020, Lembaran Negara Republik Indonesia Tahun 2020 Nomor 134, Tambahan Lembaran Negara Republik Indonesia Nomor 6516.

Republik Indonesia, Peraturan Pemerintah Pengganti Undang-Undang tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi *Corona Virus Disease* 2019 (Covid-19) dan/atau dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan, Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020, Lembaran Negara Republik Indonesia Tahun 2020 Nomor 87, Tambahan Lembaran Negara Republik Indonesia Nomor 6485.

Republik Indonesia, Peraturan Menteri Kesehatan tentang Pembebasan Biaya Pasien Penyakit Infeksi Emerging Tertentu, Peraturan Menteri Kesehatan Nomor 59 Tahun 2016, Berita Negara Republik Indonesia Tahun 2016 Nomor 1968.

Republik Indonesia, Keputusan Menteri Kesehatan tentang Pedoman Pencegahan dan Pengendalian *Corona Virus Disease* 2019 (Covid-19), Keputusan Menteri Kesehatan Nomor HK.01.07/MENKES/413/2020.

Republik Indonesia, Keputusan Menteri Kesehatan tentang Petunjuk Teknis Klaim Penggantian Biaya Pelayanan Pasien *Corona Virus Disease* 2019 (Covid-19) bagi Rumah Sakit Penyelenggara Pelayanan *Corona Virus Disease* 2019 (Covid-19), Keputusan Menteri Kesehatan Nomor HK.01.07/MENKES/4718/2021.

### Internet

Hrzone, 2021, "What is the Fraud Triangle", <https://www.hrzone.com/hr-glossary/what-is-the-fraud-triangle>, diakses 21 Mei 2021.

Raseukiy, Sayyidatiihayaa Afra G., 2021, "Sistem Hukum Nasional sebagai Peningat bahwa Hukum Bukan Alat Penguasa", <https://fh.unpad.ac.id/sistem-hukum-nasional-sebagai-peningat-bahwa-hukum-bukan-alat-penguasa/>, diakses 18 Maret 2021.

World Health Organization, 2020, "About WHO What We Do", <https://www.who.int/about/what-we-do>, diakses 28 September 2020.

\_\_\_\_\_, 2021, "Health Financing", [https://www.who.int/health-topics/health-financing#tab=tab\\_1](https://www.who.int/health-topics/health-financing#tab=tab_1), diakses 9 April 2021.