

DAFTAR PUSTAKA

- Aghghaleh, Shabnam Fazli, Zakiah Muhammadiyah Mohamed dan Mohd Mohid Rahmat. 2016. Detecting Financial Statement Frauds in Malaysia: Comparing the Abilities of Beneish and Dechow Models. *Asian Journal of Accounting and Governance* 7: 57 – 65.
- Amemic, J. H. dan Craig, R. J. 2010. Accounting as a Facilitator of Extreme Narcissism. *Journal of Business Ethics, Volume 96*, pp. 79-93.
- Association of Certified *Fraud* Examiners (ACFE). 2013. How to Detect and Prevent Financial Statement Fraud. *Annual Report 2013 Association of Certified Fraud Examiners (ACFE)*. Association of Certified *Fraud* Examiners (ACFE).
- Association of Certified *Fraud* Examiners (ACFE). 2014. Report to the Nations on Occupational Fraud and Abuse. *Annual Report 2014 Association of Certified Fraud Examiners (ACFE)*. Association of Certified *Fraud* Examiners (ACFE).
- Association of Certified *Fraud* Examiners (ACFE). 2016. Report to the Nations on Occupational Fraud and Abuse. *Annual Report 2016 Association of Certified Fraud Examiners (ACFE)*. Association of Certified *Fraud* Examiners (ACFE).
- Barton, J., and P. Simko. 2002. The Balance Sheet as an Earnings Management Constraint. *The Accounting Review* 77 (Supplement): 1–27.
- Beasley, Mark S., Joseph V. Carcello, dan Dana R. Hermanson. 1999. Fraudulent Financial Statement 1998-2007, An Analysis of U.S. Public Companies. COSO (Committee of Sponsoring Organizations of the Treadway Commission).
- Beasley, Mark S., Joseph V. Carcello, Dana R. Hermanson, dan P. D. Lapedes. 2000. Fraudulent financial Reporting: Consideration of Industry Traits and Corporate Governance Mechanisms. *Accounting Horizons* 14 (4): 441 - 454.
- Bebchuk, L. A., Cremers, M., & Peyer, U. 2010. The CEO pay slice. *Journal of Financial Economics, Forthcomin*.
- Budi, Kurniasih dan Anton Aprianto. 2006. “Laporan Keuangan Kereta Api Diduga Salah”, <https://m.tempoco/read/news/2006/08/07/05681332/laporan-keuangan-kereta-api-diduga-salah>. Diakses 23 April 2017.

- COSO (*Committee of Sponsoring Organizations of the Treadway Commission*). 2010. *Fraudulent Financial Statement 1998 – 2007, An Analysis of U.S. Public Companies. COSO Fraud Study.*
- Cressey, Donald R. 1953. *Other People's Money. Montclair, NJ: Patterson Smith, pp.1-300.*
- Crowe, Horwarth. 2011. *Why the Fraud Triangle is No Longer Enough.* IN Horwarth, Crowe LLP.
- Doyle, Jeffrey T., Weili Ge, dan Sarah McVay. 2007. *Accruals Quality and Internal Control over Financial Reporting. The Accounting Review Vol. 82, No. 5, pp. 1141-1170.*
- Dalnial, Hawariah, Amrizah Kamaluddin, Zuraidah Mohd Sanusi, dan Khairun Syafiza Khairuddin. 2014. *Detecting Fraudulent Financial Statement through Financial Statement Analysis. Journal of Advanced Management Science Vol. 2, No. 1, March 2014.*
- Dechow P., Sloan R., Sweeney A.P. 1996. *Causes and Consequences of Earnings Manipulation. Contemporary Accounting Research, Volume 13, pp. 1-36.*
- Dechow, Patricia M., Weili Ge, Chad R. Larson, and Richard G Sloan. 2007. *Predicting material accounting manipulations. Paper, AAA 2008 Financial Accounting and Reporting Section (FARS).*
- Dechow, Patricia M, Weili Ge, Chad R. Larson, dan Richard G. Sloan. 2011. *Predicting Material Accounting Misstatements. Contemporary Accounting Research Vol. 28 No. 1 (Spring 2011) pp. 17–82.*
- Dunn, P. 2004. *The Impact of Insider Power on Fraudulent Financial Statement. Journal of Management, 30 (3) 397-412.*
- Ghozali, Imam. 2011. *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21.* Semarang: Badan Penerbit Universitas Diponegoro.
- Gideon, SNA VIII 2005. *Studi Pengaruh Mekanisme Corporate Governance dan Dampak Manajemen Laba. Yogyakarta: Fakultas Ekonomi UPN.*
- Halioui, K. (2013). *Accounting Treatment of R&D Expenditures And Earnings Management: an Empirical Study on French Listed Companies. Global Business and Economics Research Journal, 2 (1), pp. 50-71.*
- Henry, Elaine dan Elizabeth A. Gordon. 2005. *Related Party Transaction and Earnings Management. SSRN Electronic Journal November 2005.*

- Henry, Elaine, Elizabeth A. Gordon, Brad Reed, Timothy Louwers. 2012. The Role of Related Party Transactions in Fraudulent Financial Reporting. *Journal of Forensic & Investigative Accounting Vol. 4, Issue 1*.
- Howe, M. A., & Malgwi, C. A. 2006. Playing the Ponies: a \$5 Million Embezzlement Case. *Journal of Education for Business, 82(1), 27-33*.
- Hasnan, S., Rahman R A., dan Mahenthiran S. 2013. Management Motive, Weak Governance, Earnings Management, and Fraudulent Financial Reporting: Malaysian Evidence. *Journal of International Accounting Research: Spring, 12(1), pp. 1-27*.
- Ikatan Akuntan Indonesia. 2016. *Standar Akuntansi Keuangan*. Jakarta: Ikatan Akuntan Indonesia.
- Intal, Tiina dan Linh Thuy Do. 2002. Fraudulent Financial Statement: Recognition of Revenue and the Auditor's Responsibility for Detecting Financial Statement Fraud. *Mater Thesis Accounting and Finance, School of Economics and Commercial Law, Göteborg University*.
- Institut Akuntan Publik Indonesia. 2013. *SPAP Standar Audit (SA) 550: Pihak Berelasi*. Jakarta: Salemba Empat.
- Johnson, Eric N., John R. Kuhn, Jr., Barbara A. Apostolou, dan John M. Hassell. 2013. Auditor Perceptions of Client Narcissism as a Fraud Attitude Risk Factor. *Auditing: A Journal of Practice & Theory Vol.32, No. 1 pp. 203-219*.
- Kassem, Rasha dan Andrew Higson. 2012. The New Fraud Triangle Model. *Journal of Emerging Trends in Economics and Management Sciences (JETEMS) 3(3): 191-195*.
- Khanna, Vikramaditya S., E. Han Kim, dan Yao Lu. 2013. Ceo Connectedness and Corporate Frauds. *Public Law and Legal Theory Research Paper Michigan Ross Scholl of Business Series Paper No. 283*.
- KPMG. 2016. Global Profiles of Fraudster: Technology Enables and Weak Controls Fuel the Fraud. *KPMG International*.
- Loebbecke, J.K., Eining, M.M., and Willingham, J.J. 1989. Auditor's Experience with Material Irregularities: Frequency, Nature, and Detectability. *Auditing: A Journal of Practice & Theory, vol.9 (1), Fall, pp.1-28*.
- Lou, Yung-I dan Ming-Long Wang. 2009. Fraud Risk Factor of the Fraud Triangle Assessing the Likelihood of Fraudulent Financial Reporting. *Journal of Business & Economics Research Volume 7, Number 2*.

- Meersschaert, Stefaan. 2012. Detection of Fraudulent Financial Reporting. *Tesis, Master in de Toegepaste Economische Wetenschappen, Universiteit Gent.*
- Nabhani, Ahmad. 2013. “Tahun Depan, Produksi Siwani Kembali Normal - Mesin Mulai Beroperasi”, <http://www.neraca.co.id/article/36362/mesin-mulai-beroperasi-tahun-depan-produksi-siwani-kembali-normal>. Diakses 19 April 2018.
- National Commission of Fraudulent Financial Reporting. 1987. *Report of the Nation Commission of Fraudulent Financial Reporting.*
- Olsen, Kari Joseph. 2014. CEO Narcissism and Accounting: A Picture of Profits. *Journal of Management Accounting Research, Vol. 26, No. II, 2014.*
- Palshikar, G. 2002. The Hidden Truth On the list of business-critical applications, *fraud* detection is moving ever higher. Will it become the next killer app for data analytics?. *Intelligent Enterprise, Vol. 5, No.46-63.*
- Peraturan Menteri Keuangan Nomor: 17/PMK.01/2008 tentang Jasa Akuntan Publik.
- Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015 tentang Praktik Akuntan Publik.
- Persons, Obeua S. 2011. Using Financial Statement Data to Identify Factors Associated with Fraudulent Financial Reporting. *Journal of Applied Business Research, Vol. 11, No. 3.*
- Rae, Kirsty dan Nava Subramaniam. 2008. Quality of Internal Control Procedures: Antecedents and moderating Effect on Organisational Justice and Employee Fraud. *Managerial Auditing Journal, Vol. 23 Issue: 2, pp.104-124.*
- Rijsenbilt, Antoinette. 2011. CEO Narcissism: Measurement and Impact. *ERIM PhD Series Research in Management.*
- Rijsenbilt, Antoinette dan Harry Commandeur. 2013. Narcissus Enters the Courtroom: CEO Narcissism and Fraud. *J Bus Ethics (2013) 117:413–429.*
- Rosenthal, S. A., & Pittinsky, T. L. 2006. Narcissistic leadership. *The Leadership Quarterly, 17 (6), 617-633.*
- Skousen, C.J., K.R. Smith, dan C.J. Wright. 2009. Detecting and Predicting Financial Statement *Fraud: The Effectiveness of The Fraud Triangle and SAS no. 99. Journal of Corporate Governance and Firm Performances (Advance in Financial Economic Volume 13), h. 53-81.*

- Skousen, Christopher J. dan Brady James Twedt. 2009. Fraud score analysis in emerging markets. *Cross Cultural Management: An International Journal*, Vol. 16 Iss 3 pp. 301 – 316.
- Tessa G., Cynthia. 2016. Fraudulent Financial Reporting: Pengujian Teori Fraud Pentagon pada Sektor Keuangan dan Perbankan di Indonesia. *Skripsi, Fakultas Ekonomika dan Bisnis, Universitas Diponegoro*.
- Sukrisnadi, Dedy. 2010. “Pemakaian Ukuran F-Score dalam Kasus-kasus Salah Saji Laporan Keuangan di Pasar Modal Indonesia. *Tesis, Magister Akuntansi, Universitas Indonesia*.
- Tsui, Judy S. L., Bikki Jaggi, dan Ferdinand A. Gul. 2001. CEO Domination, Growth Opportunities, and their Impact on Audit Fees. *Journal of Accounting, Auditing & Finance Vol 16, Issue 3*.
- Undang Undang Republik Indonesia Nomor 5 Tahun 2011 tentang Akuntan Publik.
- Undang Undang Republik Indonesia Nomor 40 Tahun 2007 tentang Perseroan Terbatas.
- Wells, Joseph T. 2011. *Corporate Fraud Handbook: Prevention and Detection*. Diakses 23 April 2017, dari e-bookshelf Database.
- Widarti. 2015. Pengaruh Fraud Triangle Terhadap Deteksi Kecurangan Laporan Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI). *Jurnal manajemen dan Bisnis Sriwijaya Vol. 13 No. 2 Juni 2015*.
- Wolfe, David T., dan Dana R. Hermanson. 2004. “The *Fraud* Diamond: Considering the Four Elements of *Fraud*”. *CPA Journal*. 74.12 : 38-42.
- Young, B. 2005. Related Party Transactions: Why They Matter and What is Disclosed. *The Corporate Governance Advisor*, Vol. 13, No. 4, h. 1-7.
- Yusof. K., Mohamed, Ahmad Khair A.H., dan Jon Simon. 2015. Fraudulent Financial Reporting: An Application of *Fraud* Model to Malaysian Public Listed Companies. *The Macrotheme Review 4(3), Spring 2015*.