

## DAFTAR PUSTAKA

- Affan, M., Ak, R., & Purwanti, L. (2017). The Effect of Ownership Structure on the Quality of Financial Reporting Of Manufacturing Companies Listed In the IDX during the Period of 2013-2015. *Imperial Journal of Interdisciplinary Research (IJIR)*, 3(7), 165–174.
- AICPA. (2003). Fraud detection in a GAAS audit: SAS No. 99 implementation guide. *AICPA Practice Aid Series, 99*.
- Alsinglawi, O., Mahmoud, H., & Saleh, I. (2021). *PREDICTING FRAUDULENT FINANCIAL*. 20(3).
- Aragón-Amonarriz, C., Arredondo, A. M., & Iturrioz-Landart, C. (2019). How Can Responsible Family Ownership be Sustained Across Generations? A Family Social Capital Approach. *Journal of Business Ethics*, 159(1), 161–185. <https://doi.org/10.1007/s10551-017-3728-7>
- Aulia, Huda. 2018. Analisis Fraud Diamond Dalam Mendeteksi Kecurangan Laporan Keuangan Pada Perusahaan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2014- 2016). Yogyakarta : Universitas Islam Indonesia Yogyakarta.
- Avortri, C., & Agbanyo, R. (2021). Determinants of management fraud in the banking sector of Ghana: the perspective of the diamond fraud theory. *Journal of Financial Crime*, 28(1), 142–155. <https://doi.org/10.1108/JFC-06-2020-0102>
- Di Fabio, C., Ramassa, P., & Quagli, A. (2021). Income smoothing in European banks: The contrasting effects of monitoring mechanisms. *Journal of International Accounting, Auditing and Taxation*, 43, 100385. <https://doi.org/10.1016/j.intaccaudtax.2021.100385>
- Ghafoor, A., Zainudin, R., & Mahdzan, N. S. (2019). Factors Eliciting Corporate Fraud in

Emerging Markets: Case of Firms Subject to Enforcement Actions in Malaysia. *Journal of Business Ethics*, 160(2), 587–608. <https://doi.org/10.1007/s10551-018-3877-3>

Handoko, B. L., Armand, W. K., Marpaung, A. T., & Maria, S. Y. (2019). Effect of financial liquidity, audit rotation and audit tenure on financial statement fraud. *International Journal of Engineering and Advanced Technology*, 9(1), 3326–3331. <https://doi.org/10.35940/ijeat.A1487.109119>

<https://icopi.or.id/peran-komisaris-independen-di-perusahaan-asuransi/>

Idris, M., Abu Siam, Y., & Nassar, M. (2018). Board independence, earnings management and the moderating effect of family ownership in Jordan. *Management and Marketing*, 13(2), 985–994. <https://doi.org/10.2478/mmcks-2018-0017>

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)

Karyono. 2013. “Forensic Fraud”. Andi. Yogyakarta.

Kasmir. (2016). *Analisis Laporan Keuangan*. Raja Grafindo Persada.

Khamainy, A. H., Ali, M., & Setiawan, M. A. (2021). Detecting financial statement fraud through new fraud diamond model: the case of Indonesia. *Journal of Financial Crime, ahead-of-p*(ahead-of-print). <https://doi.org/10.1108/jfc-06-2021-0118>

Kovermann, J., & Wendt, M. (2019). Tax avoidance in family firms: Evidence from large private firms. *Journal of Contemporary Accounting and Economics*, 15(2), 145–157. <https://doi.org/10.1016/j.jcae.2019.04.003>

Kurniawan, Andika; Trisnawati, Rina. 2021. *Hexagon Fraud Dalam Mendeteksi Fraudulent Financial Statetment* : Studi Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2016-2019. Seminar

Nasional & Call for Paper HUBISINTEK 2021. Hal 331-342

- Kusuma, H., & Fitriani, N. (2020). Ownership structure and the likelihood of financial reporting fraud. *International Journal of Innovation, Creativity and Change*, 13(1), 121–140.
- Masripah; Diyanti, Vera; Fitriasari, Debby. 2015. Controlling Shareholder and Tax Avoidance: Family Ownership and Corporate Governance. *International Research Journal of Business Studies*. Vol. 8 No. 3. Hal. 167-180
- Meiryani, Amri, M. A., Sudrajat, J., & Riantono, I. E. (2020). The effect of financial target and financial stability on fraudulent financial statements. *Journal of Critical Reviews*, 7(6), 692–699. <https://doi.org/10.31838/jcr.07.06.121>
- Milania, Serenandika Devita; Triyono. 2022. Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Dengan Menggunakan Beneish M Score Model (Studi Empiris Pada Perusahaan Sektor Pertambangan yang Terdaftar di BEI Tahun 2018-2020). *Jurnal Impresi Indonesia* Vol. 1 No. 3 Hal 261-274
- Moeller, Robert. Witt, Herbert N. Brink's, "Modern Internal Auditing", 5th edition. JohnWiley & Sons, Inc. 2004.
- Morck, Randall; Yeung, B. (2003). Agency Problems in Large Family Firms. *Entrepreneurship: Theory and Practice*, 27(4), 367–382. <http://onlinelibrary.wiley.com/doi/10.1111/1540-8520.00005/full>
- Nadem, M., Gyapong, E., & Ahmed, A. (2020). Board gender diversity and environmental, social, and economic value creation: Does family ownership matter? *Business Strategy and the Environment*, 29(3), 1268–1284. <https://doi.org/10.1002/bse.2432>
- Noble, M. R. (2019). Fraud diamond analysis in detecting financial statement fraud. *The Indonesian Accounting Review*, 9(2), 121. <https://doi.org/10.14414/tiar.v9i2.1632>

- Omukaga, K. O. (2020). Is the fraud diamond perspective valid in Kenya? *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-11-2019-0141>
- 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>
- Peraturan Otoritas Jasa Keuangan No.57/POJK.04/2017 Tentang Penerapan Tata Kelola Perusahaan Efek Yang Melakukan Kegiatan Usaha Sebagai Penjamin Emisi Efek Dan Perantara Pedagangan Efek
- Shelton, A. M. (2014). *Analysis of Capabilities Attributed to the Fraud Diamond Analysis of Capabilities Attributed to the Fraud Diamond Acct 4018- Senior Honors Seminar*.
- Siddiq, F. R., & Hadinata, S. (2016). Fraud Diamond Dalam Financial Statement Fraud. *BISNIS : Jurnal Bisnis Dan Manajemen Islam*, *4*(2), 98. <https://doi.org/10.21043/bisnis.v4i2.2692>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2011). Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No. 99. *SSRN Electronic Journal*, *99*. <https://doi.org/10.2139/ssrn.1295494>
- Sunardi, S., & Amin, M. N. (2018). Fraud detection of financial statement by using fraud diamond perspective. *International Journal of Development and Sustainability*, *Volume 7*(Number 3), 878–891.
- Terlaak, A., Kim, S., & Roh, T. (2018). Not Good, Not Bad: The Effect of Family Control on Environmental Performance Disclosure by Business Group Firms. *Journal of Business Ethics*, *153*(4), 977–996. <https://doi.org/10.1007/s10551-018-3911-5>
- Utomo, S. D., Machmuddah, Z., & Pamungkas, I. D. (2019). The effect of auditor

switching and managerial ownership on fraudulent financial statement. *WSEAS Transactions on Business and Economics*, 16, 306–315.

Valentino V., dan Juniarti. (2017). Pengaruh Struktur Kepemilikan Keluarga dan Kinerja Perusahaan pada Sektor Pertambangan, *Jurnal Business Accounting Review*, 5(2), 613-624

Wahyudi, Imam; Boedi, Soelistijono; Kadir, Abdul. 2022. Kecurangan Laporan Keuangan (Fraudulent) Sektor Tambang di Indonesia. *Kumpulan Riset Akuntansi (Krisna)* Vol. 13 No.2 hal. 180-190.

Wan Mohammad, W. M., & Wasiuzzaman, S. (2020). Effect of audit committee independence, board ethnicity and family ownership on earnings management in Malaysia. *Journal of Accounting in Emerging Economies*, 10(1), 74–99. <https://doi.org/10.1108/JAEE-01-2019-0001>

Wolfe, D. T., & Hermanson, D. R. (2004). The Wolfe, D. T. and Hermanson, D. R. (2004) ‘The Fraud Diamond : Considering the Four Elements of Fraud: Certified Public Accountant’, *The CPA Journal*, 74(12), pp. 38–42. doi: DOI:raud Diamond : Considering the Four ElemWolfe, D. T. and Hermanson, D. R. *The CPA Journal*, 74(12), 38–42.

Yuniarti, Rozmita Dewi. (2017). *Fraud Penyebab Dan Pencegahannya* (1st Ed.). Bandung: Alfabeta.

- Affan, M., Ak, R., & Purwanti, L. (2017). The Effect of Ownership Structure on the Quality of Financial Reporting Of Manufacturing Companies Listed In the IDX during the Period of 2013-2015. *Imperial Journal of Interdisciplinary Research (IJIR)*, 3(7), 165–174.
- AICPA. (2003). Fraud detection in a GAAS audit: SAS No. 99 implementation guide. *AICPA Practice Aid Series, 99*.
- Alsinglawi, O., Mahmoud, H., & Saleh, I. (2021). *PREDICTING FRAUDULENT FINANCIAL*. 20(3).
- Aragón-Amonarriz, C., Arredondo, A. M., & Iturrioz-Landart, C. (2019). How Can Responsible Family Ownership be Sustained Across Generations? A Family Social Capital Approach. *Journal of Business Ethics*, 159(1), 161–185. <https://doi.org/10.1007/s10551-017-3728-7>
- Aulia, Huda. 2018. Analisis Fraud Diamond Dalam Mendeteksi Kecurangan Laporan Keuangan Pada Perusahaan (Studi Pada Perusahaan Manufaktur Yang Terdaftar Di BEI Tahun 2014- 2016). Yogyakarta : Universitas Islam Indonesia Yogyakarta.
- Avortri, C., & Agbanyo, R. (2021). Determinants of management fraud in the banking sector of Ghana: the perspective of the diamond fraud theory. *Journal of Financial Crime*, 28(1), 142–155. <https://doi.org/10.1108/JFC-06-2020-0102>
- Di Fabio, C., Ramassa, P., & Quagli, A. (2021). Income smoothing in European banks: The contrasting effects of monitoring mechanisms. *Journal of International Accounting, Auditing and Taxation*, 43, 100385. <https://doi.org/10.1016/j.intaccaudtax.2021.100385>
- Ghafoor, A., Zainudin, R., & Mahdzan, N. S. (2019). Factors Eliciting Corporate Fraud in Emerging Markets: Case of Firms Subject to Enforcement Actions in Malaysia. *Journal of Business Ethics*, 160(2), 587–608. <https://doi.org/10.1007/s10551-018->

3877-3

- Handoko, B. L., Armand, W. K., Marpaung, A. T., & Maria, S. Y. (2019). Effect of financial liquidity, audit rotation and audit tenure on financial statement fraud. *International Journal of Engineering and Advanced Technology*, 9(1), 3326–3331. <https://doi.org/10.35940/ijeat.A1487.109119>
- <https://icopi.or.id/peran-komisaris-independen-di-perusahaan-asuransi/>
- Idris, M., Abu Siam, Y., & Nassar, M. (2018). Board independence, earnings management and the moderating effect of family ownership in Jordan. *Management and Marketing*, 13(2), 985–994. <https://doi.org/10.2478/mmcks-2018-0017>
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Karyono. 2013. “Forensic Fraud”. Andi. Yogyakarta.
- Kasmir. (2016). *Analisis Laporan Keuangan*. Raja Grafindo Persada.
- Khamainy, A. H., Ali, M., & Setiawan, M. A. (2021). Detecting financial statement fraud through new fraud diamond model: the case of Indonesia. *Journal of Financial Crime, ahead-of-p*(ahead-of-print). <https://doi.org/10.1108/jfc-06-2021-0118>
- Kovermann, J., & Wendt, M. (2019). Tax avoidance in family firms: Evidence from large private firms. *Journal of Contemporary Accounting and Economics*, 15(2), 145–157. <https://doi.org/10.1016/j.jcae.2019.04.003>
- Kurniawan, Andika; Trisnawati, Rina. 2021. *Hexagon Fraud Dalam Mendeteksi Fraudulent Financial Statetment : Studi Pada Perusahaan Pertambangan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2016-2019*. Seminar Nasional & Call for Paper HUBISINTEK 2021. Hal 331-342
- Kusuma, H., & Fitriani, N. (2020). Ownership structure and the likelihood of financial

reporting fraud. *International Journal of Innovation, Creativity and Change*, 13(1), 121–140.

- Masripah; Diyanti, Vera; Fitriasari, Debby. 2015. Controlling Shareholder and Tax Avoidance: Family Ownership and Corporate Governance. *International Research Journal of Business Studies*. Vol. 8 No. 3. Hal. 167-180
- Meiryani, Amri, M. A., Sudrajat, J., & Riantono, I. E. (2020). The effect of financial target and financial stability on fraudulent financial statements. *Journal of Critical Reviews*, 7(6), 692–699. <https://doi.org/10.31838/jcr.07.06.121>
- Milania, Serenandika Devita; Triyono. 2022. Pengaruh Fraud Pentagon Terhadap Kecurangan Laporan Keuangan Dengan Menggunakan Beneish M Score Model (Studi Empiris Pada Perusahaan Sektor Pertambangan yang Terdaftar di BEI Tahun 2018-2020). *Jurnal Impresi Indonesia* Vol. 1 No. 3 Hal 261-274
- Moeller, Robert. Witt, Herbert N. Brink's, "Modern Internal Auditing", 5th edition. JohnWiley & Sons, Inc. 2004.
- Morck, Randall; Yeung, B. (2003). Agency Problems in Large Family Firms. *Entrepreneurship: Theory and Practice*, 27(4), 367–382. <http://onlinelibrary.wiley.com/doi/10.1111/1540-8520.00005/full>
- Nadeem, M., Gyapong, E., & Ahmed, A. (2020). Board gender diversity and environmental, social, and economic value creation: Does family ownership matter? *Business Strategy and the Environment*, 29(3), 1268–1284. <https://doi.org/10.1002/bse.2432>
- Noble, M. R. (2019). Fraud diamond analysis in detecting financial statement fraud. *The Indonesian Accounting Review*, 9(2), 121. <https://doi.org/10.14414/tiar.v9i2.1632>
- Omukaga, K. O. (2020). Is the fraud diamond perspective valid in Kenya? *Journal of Financial Crime*. <https://doi.org/10.1108/JFC-11-2019-0141>

- 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>
- Peraturan Otoritas Jasa Keuangan No.57/POJK.04/2017 Tentang Penerapan Tata Kelola Perusahaan Efek Yang Melakukan Kegiatan Usaha Sebagai Penjamin Emisi Efek Dan Perantara Pedagangan Efek
- Shelton, A. M. (2014). *Analysis of Capabilities Attributed to the Fraud Diamond Analysis of Capabilities Attributed to the Fraud Diamond Acct 4018- Senior Honors Seminar*.
- Siddiq, F. R., & Hadinata, S. (2016). Fraud Diamond Dalam Financial Statement Fraud. *BISNIS : Jurnal Bisnis Dan Manajemen Islam*, *4*(2), 98. <https://doi.org/10.21043/bisnis.v4i2.2692>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2011). Detecting and Predicting Financial Statement Fraud: The Effectiveness of the Fraud Triangle and SAS No. 99. *SSRN Electronic Journal*, *99*. <https://doi.org/10.2139/ssrn.1295494>
- Sunardi, S., & Amin, M. N. (2018). Fraud detection of financial statement by using fraud diamond perspective. *International Journal of Development and Sustainability*, *Volume 7*(Number 3), 878–891.
- Terlaak, A., Kim, S., & Roh, T. (2018). Not Good, Not Bad: The Effect of Family Control on Environmental Performance Disclosure by Business Group Firms. *Journal of Business Ethics*, *153*(4), 977–996. <https://doi.org/10.1007/s10551-018-3911-5>
- Utomo, S. D., Machmuddah, Z., & Pamungkas, I. D. (2019). The effect of auditor switching and managerial ownership on fraudulent financial statement. *WSEAS Transactions on Business and Economics*, *16*, 306–315.

- Valentino V., dan Juniarti. (2017). Pengaruh Struktur Kepemilikan Keluarga dan Kinerja Perusahaan pada Sektor Pertambangan, *Jurnal Business Accounting Review*, 5(2), 613-624
- Wahyudi, Imam; Boedi, Soelistijono; Kadir, Abdul. 2022. Kecurangan Laporan Keuangan (Fraudulent) Sektor Tambang di Indonesia. *Kumpulan Riset Akuntansi (Krisna)* Vol. 13 No.2 hal. 180-190.
- Wan Mohammad, W. M., & Wasiuzzaman, S. (2020). Effect of audit committee independence, board ethnicity and family ownership on earnings management in Malaysia. *Journal of Accounting in Emerging Economies*, 10(1), 74–99. <https://doi.org/10.1108/JAEE-01-2019-0001>
- Wolfe, D. T., & Hermanson, D. R. (2004). The Wolfe, D. T. and Hermanson, D. R. (2004) ‘The Fraud Diamond : Considering the Four Elements of Fraud: Certified Public Accountant’, *The CPA Journal*, 74(12), pp. 38–42. doi: DOI:raud Diamond : Considering the Four ElemWolfe, D. T. and Hermanson, D. R. *The CPA Journal*, 74(12), 38–42.
- Yuniarti, Rozmita Dewi. (2017). *Fraud Penyebab Dan Pencegahannya* (1st Ed.). Bandung: Alfabeta.