

DAFTAR PUSTAKA

- ACFE. (2016). *Report to The Nation on Occupational Fraud and Abuse*. Austin, Texas: Association of Certified Fraud Examiners.
- Acmad, Tarmizi., Imam Ghozali., dan Imang Dapit Pamungkas. (2023). Analysis of Fraud Pentagon Theory to Detecting Fraudulent Financial Reporting using F-Score Model in State-Owned Companies Indonesia. *WSEAS Transactions on Business and Economics*. Volume 19,2022.
- Acmad, Tarmizi., Imam Ghozali., Monica Rahardian Ary Helmina., Dian Indriana Hapsari dan Imang Dapit Pamungkas. (2023). Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia. *MDPI Journal, Economies*, 2023,11,5.
- Afhita, Dias Rukmawati dan Anis, Chariri. (2011). Persepsi Manajer dan Auditor Eksternal Mengenai Efektivitas Metode Pendeteksian dan Pencegahan Tindakan Kecurangan Keuangan. *Skripsi. Fakultas Ekonomi. Universitas Diponegoro. Semarang*.
- Afiani, Juli Rima., Dwi Cahyono dan Gardina Aulin Nuha. (2022). Systematic Literature Review: Kecurangan Laporan Keuangan Di Indonesia Dan Malaysia. *Jurnal Riset Akuntansi dan Bisnis*. Vol.8(2),2022.
- AICPA, SAS No. 99. (2002). Consideration of Fraud in a Financial Statement Audit, *AICPA*. New York.

Association of Certified Fraud Examiners (2018). Report to The Nations: Global Study On Occupational Fraud and Abuse. *ACFE Inc.* US. Diperoleh dari <https://www.acfe.com/report-to-the-nations/2018>.

Badan Pusat Statistik. (2023). *Laporan Pertumbuhan Ekonomi Indonesia Triwulan IV-2022*. Berita resmi statistik No. 15/02/Th. XXVI, 6 Februari 2023.

Beneish, Messod. (1997). Detecting GAAP Violation: Implications for Assesing Earnings Management Among Firms With Extreme Financial Performance. *Journal of Accounting and Public Policy* p.271-309

Bhattacharjee, Anol. (2012). *Social Science Research: Principles, Methods and Practices*. Tampa: Creative Commons Attribution-NonCommercial-ShareAlike3.0 Unported License

Chantia, Dona, Yoyoh Guritno, Retna Sari. (2021). Detection Of Fraudulent Financial Statements: Fraud Hexagon S.C.C.O.R.E Model Approach. *Business Management, Economic, and Accounting National Seminar*. Vol. 2:594-613.

Chariri, A dan Imam Ghozali. (2007). *Teori Akuntansi*. Semarang: Badan Penerbit Universitas Diponegoro.

Crowe, H. (2011). *Why The Fraud Triangle Is No Longer Enough*. In Horwath, Crowe LLP.

Dechow *et al.*. (1995), Detecting Earning Management. *The Accounting Review*, Vol. 70, no. 2, April 1995 p.193-225.

- Handoko, Bambang Leo., dan Angelina Silvia Jaya Salim. (2022). Fraud Detection Using Fraud Hexagon Model in Top Index Shares of KOMPAS 100. *ISBN: 978-981-18-3959-7. The 12th International Workshop on Computer Science and Engineering (WCSE 2022)*. Doi: 10.18178/wcse.2022.06.017
- Handoko, Bambang Leo., dan Natasya. (2019). Fraud Diamond Model for Fraudulent Financial Statement Detection. *International Journal of Recent Technology and Engineering (IJRTE)*. Vol. 8(3), September 2019.
- Heck, Ronald H. Scott L. Thomas, Lynn N. Tabata. *Multilevel Modeling of Categorical Outcomes Usin IBM SPSS: Quantitative Methodology Series*. New York: Routledge Taylor and Francis Group.
- Hugo, Jason. (2019). Efektivitas Model Beneish M-Score dan Model F-Score dalam Mendeteksi Kecurangan Laporan Keuangan. *Jurnal Muara Ilmu Ekonomi dan Bisnis*. Vol. 3, No. 1, April 2019.
- Jensen, M., C., dan W. Meckling, (1976). Theory of the firm: Managerial behavior, agency cost and ownership structure. *Journal of Finance Economic* 3:305-360
- Sihombing. (2014). Analisis Fraud Diamond dalam Mendeteksi Financial Statement Fraud: Studi empiris pada Perusahaan Manufaktur yang Terdaftar di BEI tahun 2010-2012. *Diponegoro Journal of Accounting*, 1-12
- Morgan, George A, Nancy, L. Leech. Gene W. Gloeckner. Karen, C. Barret. (2011). *IBM SPSS For Introductory Statistics: Use and Interpretation*. New York: Routledge Taylor and Francis Group.

- Novianti, & Annisa. (2018). Analisis Fraud Pentagon Dalam Mendeteksi Kecurangan Laporan Keuangan Dengan Metode F-Score Model (*Studi. E-Proceeding of Management*, 5(3), 3299–3307.
- Nugroho, Dwiyanjana Santyo dan Vera Diyanty. (2022). Hexagon Fraud In Fraudulent Financial Statements: The Moderating Role Of Audit Committee. *Jurnal Akuntansi dan Keuangan Indonesia*. Vol. 19(1): 46-67.
- Otoritas Jasa Keuangan (OJK). (2016). *Peraturan Otoritas Jasa Keuangan Nomor 29/POJK.04/2016 Tentang Laporan Tahunan Emiten Atau Perusahaan Publik*.
- Peraturan Pemerintah Republik Indonesia. (2015). *PP Nomor 20 Tahun 2015 tentang Praktik Akuntan Publik*. Jakarta
- Ratmono, D., Darsono, D., & Cahyonowati, N. (2020a). Financial Statement Fraud Detection With Beneish M-Score and Dechow F-Score Model: An Empirical Analysis of Fraud Pentagon Theory in Indonesia. *International Journal of Financial Research*, 11(6), 154.
- Richardson, S. A., Sloan, R. G., Soliman, M. T., & Tuna, I (2005). Accrual reliability, earnings persistence and stock prices. *Journal of accounting and economics*, 39 (3), 437-485
- Sari, Maylia Pramono., Era Mahardika., Dhini Suryandari dan Surya Raharja. (2022). The audit committee as moderating the effect of hexagon's fraud on fraudulent financial statements in mining companies listed on the Indonesia stock exchange. *Cogent Business and Management*. Vol. 9: 2150118.

Sari, Maylia Pramono., Nindya Pramasheilla., Fachrurrozie., Trisni Suryarini dan Imang Dapit Pamungkas. (2020). Analysis of Fraudulent Financial Reporting With the Role of KAP Big Four as a Moderation Variable: Crowe's Fraud's Pentagon Theory. *International Journal of Financial Research*. Vol. 11(5),2020.

Septiningrum, Kiki Elita dan Siti Mutmainah. (2022). Analisis Faktor yang Mempengaruhi Terjadinya Financial Statement Fraud: Perspektif Fraud Hexagon Theory. *Diponegoro Journal of Accounting*. Vol. 11(3): 1-13.

Setyono, Didi., Eko Hariyanto., Sri Wahyuni dan Bima Cinintya Pratama. (2023). Penggunaan Fraud Hexagon dalam Mendeteksi Kecurangan Laporan Keuangan. *Riset dan Jurnal Akuntansi*. Vol. 7 nomor 2 April 2023: 2548-7507.

Sihombing, Tanggor dan Giena Eirene Panggulu. (2022). Fraud Hexagon Theory And Fraudulent Financial Statement In It Industry In Asean. *Jurnal Reviu Akuntansi dan Keuangan*. Vol. 12(3): 524-544.

Situngkir, Naomi Clara, dan Dedik Nur Triyanto. (2020). Detecting Fraudulent Financial Reporting Using Fraud Score Model and Fraud Pentagon Theory: Empirical Study of Companies Listed in the LQ 45 Index. *The Indonesian Journal of Accounting Research*, 23(3),373–410.

Skousen, C. J., K. R. Smith, dan C. J. Wright. 2009. Detecting and Predecting Financial Statement Fraud: The Effectiveness of The Fraud Triangle and SAS

No. 99. *Corporate Governance and Firm Performance Advances in Financial Economis*, Vol. 13, h. 53-81

Sukmadilaga, Citra., Srihadi Winarningsih., Tri Handayani., Eva Herianti dan Erlane K Ghani. (2022). Fraudulent Financial Reporting in Ministerial and Governmental Institutions in Indonesia: An Analysis Using Hexagon Theory. *MDPI Journal, Economies*, 2022. Vol. 10(86).

Tarmizi, Achmad, Imam Ghozali dan Imang Dapit Pamungkas. (2022). Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. *MDPI Journal, Economies* 2022. Vol. 10(13).

Tuanakotta, Theodorus M. (2014). *Audit Berbasis ISA (International Standards on Auditing)*. Salemba Empat: Jakarta.

Umar, Haryono., Dantes Partahi dan Rahima Br. Purba. (2020). Fraud Diamond Analysis In Detecting Fraudulent Financial Report. *International Journal of Scientific & Technology Research*. Vol. 9(3).

Vousina, G.L. (2019). Advancing Theory of Fraud: The S.C.O.R.E. Model. *Journal of Financial Crime*, 372-381.

Wibawa, Satria., Anjar Sasongko., Haryono Umar. (2022). The Impact of Faud Star on Detecting Fraudulent Financial Statement. *Budapest International Research and Critics Institute-Journal*. Vol.5(1): 6110-6121.

Wilantari, Ni Made dan Dodik Ariyanto. (2023). Determinan Fraud Hexagon Theory dan Indikasi Financial Statement Fraud. *Jurnal Akuntansi*. Vol.33(1): 87-103.

Wolfe, David T. Dana R. Hermanson. (2004). The Fraud Diamond: Considering The Four Element of Fraud. *CPA Journal*. 74.12: 38-42. The Fraud Diamond: Considering The Four Elements of Fraud. *The New York State Society of CPAs*.