

DAFTAR PUSTAKA

- ACFE. (2020). *Survey Fraud Indonesia*. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- ACFE. (2022). *occupational fraud 2022: A report to the nation*. <https://legacy.acfe.com/report-to-the-nations/2022/>
- Alam, A. M., & Amanah, L. (2019). Pengaruh Corporate Governance, Kompensasi Eksekutif, Profitabilitas Terhadap Earning Management. *Jurnal Ilmu dan Riset Akuntansi*, 8.
- Alkalbani, N., Cuomo, F., & Mallin, C. (2019). Gender diversity and say-on-pay: Evidence from UK remuneration committees. *Corporate Governance: An International Review*, 27(5), 378–400. <https://doi.org/10.1111/corg.12292>
- Anggraini, F. F., Susbiyani, A., & Syahfrudin, A. (2019). Analisis Fraud Diamond Dalam Mendeteksi Financial Statement Fraud. *JRAK (Jurnal Riset Akuntansi dan Bisnis)*, 9(1), 60–69. <https://doi.org/10.38204/jrak.v9i1.929>
- Annisya, M., Lindrianasari, & Asmaranti, Y. (2016). Pendeteksian Kecurangan Laporan Keuangan Menggunakan Fraud Diamond. *Jurnal Bisnis dan Ekonomi*. 23(1).
- Apriliana, S., & Agustina, L. (2017). The Analysis of Fraudulent Financial Reporting Determinant through Fraud Pentagon Approach. *Jurnal Dinamika Akuntansi*, 9(2), 154–165. <https://doi.org/10.15294/jda.v7i1.4036>
- Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>
- Atakan, M. G. S., Burnaz, S., & Topcu, Y. I. (2008). An Empirical Investigation of the Ethical Perceptions of Future Managers with a Special Emphasis on Gender – Turkish Case. *Journal of Business Ethics*, 82(3), 573–586. <https://doi.org/10.1007/s10551-007-9577-z>

- Beneish, M. D., Lee, C. M. C., & Nichols, D. C. (2012). Fraud Detection and Expected Returns. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.1998387>
- Biswas, P. K., Chapple, L., Roberts, H., & Stainback, K. (2021). Board Gender Diversity and Women in Senior Management. *Journal of Business Ethics*, 182(1), 177–198. <https://doi.org/10.1007/s10551-021-04979-x>
- Bosquet, K., de Goeij, P., & Smedts, K. (2014). Gender heterogeneity in the sell-side analyst recommendation issuing process. *Finance Research Letters*, 11(2), 104–111. <https://doi.org/10.1016/j.frl.2013.11.004>
- Campbell, K., & Mínguez-Vera, A. (2008). Gender Diversity in the Boardroom and Firm Financial Performance. *Journal of Business Ethics*, 83(3), 435–451. <https://doi.org/10.1007/s10551-007-9630-y>
- Carter, D. A., D'Souza, F. P., Simkins, B. J., & Simpson, W. G. (2007). The Diversity of Corporate Board Committees and Firm Financial Performance. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.972763>
- Chapman, R. J. (2022). Financial statement fraud. In *The SME Business Guide to Fraud Risk Management*. <https://doi.org/10.4324/9781003200383-17>
- Chee, S., Choi, W., & Shin, J. E. (2017). The Non-Linear Relationship Between CEO Compensation Incentives And Corporate Tax Avoidance. *Journal of Applied Business Research (JABR)*, 33(3), 439–450. <https://doi.org/10.19030/jabr.v33i3.9935>
- Childs, S., & Krook, L. M. (2008). Critical Mass Theory and Women's Political Representation. *Political Studies*, 56(3), 725–736. <https://doi.org/10.1111/j.1467-9248.2007.00712.x>
- Conyon, M. J., & He, L. (2016). Executive Compensation and Corporate Fraud in China. *Journal of Business Ethics*, 134(4), 669–691. <https://doi.org/10.1007/s10551-014-2390-6>
- Croson, R., & Gneezy, U. (2009). Gender Differences in Preferences. *Journal of Economic Literature*, 47(2), 448–474. <https://doi.org/10.1257/jel.47.2.448>

- Dahlerup, D. (2007). Electoral Gender Quotas: Between Equality Of Opportunity And Equality Of Result. *Representation*, 43(2), 73–92. <https://doi.org/10.1080/00344890701363227>
- Eagly, A. H., & Johnson, B. T. (1990). Gender and Leadership Style: A Meta-Analysis. *CHIP Document*, 11.
- Earley, P. C., & Mosakowski, E. (2000). Creating Hybrid Team Cultures: An Empirical Test Of Transnational Team Functioning. *Academy of Management Journal*, 43(1), 26–49. <https://doi.org/10.2307/1556384>
- Ernst, & Young. (2009). *Detecting financial statement fraud: What every manager needs to know*.
- Fields, T. D., Lys, T. Z., & Vincent, L. (2001). Empirical research on accounting choice\$. *Journal of Accounting and Economics*.
- Fitroni, N. A., & Feliana, Y. K. (2022). Pengaruh Keragaman Gender Pada Dewan Komisaris, Dewan Direksi, Dan Komite Audit Terhadap Manajemen Laba. *Akuntansi dan Teknologi Informasi*, 15(1), 8–21. <https://doi.org/10.24123/jati.v15i1.4575>
- Francis, B., Hasan, I., Wu, Q., & Park, J. C. (2015). Gender differences in financial reporting decision-making: Evidence from accounting conservatism. *Contemporary Accounting Research*.
- Gomez-Mejia, L., & Wiseman, R. M. (1997). Reframing Executive Compensation: An Assessment and Outlook. *Journal of Management*, 23(3), 291–374. <https://doi.org/10.1177/014920639702300304>
- Gozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25*. Badan Penerbit Universitas Diponegoro.
- Gul, F. A. (2013). *Women on Boards and Properties of Analyst Earnings Forecasts*.
- Halim, A. (2005). *Sistem Pengendalian Manajemen (Revisi)*. Penerbit dan Percetakan Akademi Manajemen Perusahaan YKPN.

- Hanousek, J., Shamshur, A., & Tresl, J. (2019). Firm efficiency, foreign ownership and CEO gender in corrupt environments. *Journal of Corporate Finance*, 59, 344–360. <https://doi.org/10.1016/j.jcorpfin.2017.06.008>
- Harris, O., Karl, J. B., & Lawrence, E. (2019). CEO compensation and earnings management: Does gender really matter? *Journal of Business Research*, 98, 1–14. <https://doi.org/10.1016/j.jbusres.2019.01.013>
- Hasibuan, M. S. P. (2012). *Manajemen Sumber Daya Manusia (Revisi)*. Bumi Aksara.
- He, L., Wan, H., & Zhou, X. (2014). How are political connections valued in China? Evidence from market reaction to CEO succession. *International Review of Financial Analysis*, 36, 141–152. <https://doi.org/10.1016/j.irfa.2014.01.011>
- Healy, P. M. (1985). The effect of bonus schemes on accounting decisions. *Journal of Accounting and Economics*, 7(1–3), 85–107. [https://doi.org/10.1016/0165-4101\(85\)90029-1](https://doi.org/10.1016/0165-4101(85)90029-1)
- Hilliard, T., & Neidermeyer, P. E. (2018). The gendering of fraud: An international investigation. *Journal of Financial Crime*, 25(3), 811–837. <https://doi.org/10.1108/JFC-08-2017-0074>
- Hillman, A. J., Shropshire, C., & Cannella, A. A. (2007). Organizational Predictors of Women on Corporate Boards. *Academy of Management Journal*, 50(4), 941–952. <https://doi.org/10.5465/amj.2007.26279222>
- Hoi, C., & Robin, A. (2010). Labor market consequences of accounting fraud. *Corporate Governance: The International Journal of Business in Society*, 10(3), 321–333. <https://doi.org/10.1108/14720701011051947>
- Indiraswari, S. D. (2021). Pengaruh Kompensasi Eksekutif Dan Keberagaman Gender Direksi Terhadap Kecurangan Laporan Keuangan. *Jurnal Proaksi*, 8(1), 79–90. <https://doi.org/10.32534/jpk.v8i1.1653>
- Indiraswari, S. D., & Izzalqurny, T. R. (2021). Kehadiran Komisaris Independen Pada Hubungan Kompensasi Eksekutif Dengan Kecurangan Laporan Keuangan. *Aktiva: Jurnal Akuntansi dan Investasi*, 6(2), 1. <https://doi.org/10.53712/aktiva.v6i2.1170>

- Isabel, I.-M., Martínez-Ferrero, J., & García-Meca, E. (2017). Gender diversity, financial expertise and its effects on accounting quality. *Management Decision*, 55(2), 347–382. <https://doi.org/10.1108/MD-02-2016-0090>
- Jensen, C., & Meckling, H. (1976). Theory Of The Firm: Managerial Behavior, Agency Costs And Ownership Structure. *Jurnal of Financial Economics*.
- Jensen, M. C., & Murphy, K. J. (1990). Performance Pay and Top-Management Incentives. *Journal of Political Economy* Vol. 98, No. 2 (Apr., 1990), pp. 225264
- Kanter, R. M. (1977). Men and Women of the Corporation. *The British Journal of Sociology*, 31(1), 135. <https://doi.org/10.2307/590086>
- Karyono. (2015). *Dasar-Dasar Adminitrasi*. Erlangga.
- Kim, K., Nofsinger, J., & Mohr, D. (2009). *Corporate Governance* (3rd ed.). Prentice Hall.
- Kılıç, M., & Kuzey, C. (2016). The effect of board gender diversity on firm performance: Evidence from Turkey. *Gender in Management: An International Journal*, 31(7), 434–455. <https://doi.org/10.1108/GM-10-2015-0088>
- Komari, Nurul, & Faisal. (2007). Analisis Hubungan Struktur Corporate Goverment dan Kompensasi Eksekutif. *Jurnal Keuangan Dan Perbankan*.
- Kramer, V. W., Konrad, A. M., & Erkut, S. (2006). Critical Mass on Corporate Boards: Why Three or More Women Enhance Governance.
- Lara, J. M. G., García Osma, B., Mora, A., & Scapin, M. (2017). The monitoring role of female directors over accounting quality. *Journal of Corporate Finance*, 45, 651–668. <https://doi.org/10.1016/j.jcorpfin.2017.05.016>
- Liao, J., Smith, D., & Liu, X. (2019). Female CFOs and accounting fraud: Evidence from China. *Pacific-Basin Finance Journal*, 53, 449–463. <https://doi.org/10.1016/j.pacfin.2019.01.003>

- Liu, C. (2018). Are women greener? Corporate gender diversity and environmental violations. *Journal of Corporate Finance*, 52, 118–142. <https://doi.org/10.1016/j.jcorpfin.2018.08.004>
- Lou, Y.-I., & Wang, M.-L. (2011). Fraud Risk Factor Of The Fraud Triangle Assessing The Likelihood Of Fraudulent Financial Reporting. *Journal of Business & Economics Research (JBER)*, 7(2). <https://doi.org/10.19030/jber.v7i2.2262>
- Lückerath-Rovers, M. (2013). Women on boards and firm performance. *Journal of Management & Governance*, 17(2), 491–509. <https://doi.org/10.1007/s10997-011-9186-1>
- Martin, A. D., Nishikawa, T., & Williams, M. A. (2009). CEO Gender: Effects on Valuation and Risk. *Journal of Finance and Accounting, SUMMER 2009, Vol. 48, No. 3 (SUMMER 2009)*, pp. 23-40
- Maula, K. A., & Rakhman, A. (2018). Pengaruh Board Diversity (Ceo Wanita, Cfo Wanita, Proporsi Dewan Komisaris Wanita, Proporsi Komite Audit Wanita) Terhadap Pelanggaran Aturan Laporan Keuangan. *Jurnal of Accounting and Finance*. 3(01).
- Maulidi, A. (2022). Gender board diversity and corporate fraud: Empirical evidence from US companies. *Journal of Financial Crime*, 30(2), 309–331. <https://doi.org/10.1108/JFC-02-2022-0038>
- Muna, B. N., & Haris, L. (2018). Pengaruh Pengendalian Internal Dan Asimetri Informasi Terhadap Kecenderungan Kecurangan Akuntansi. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*. 6(1), 35–44. <https://doi.org/10.30871/jaemb.v6i1.809>
- Murphy, K. J. (2013). Executive Compensation: Where We Are, and How We Got There. In *Handbook of the Economics of Finance* (Vol. 2, pp. 211–356). Elsevier. <https://doi.org/10.1016/B978-0-44-453594-8.00004-5>
- Nasution, M., & Setiawan, D. (2007). Pengaruh Corporate Governance Terhadap Manajemen Laba Di Industri Perbankan Indonesia. *Siposium Nasional Akuntansi X*.

- Nurdiana, I., & Khusnah, H. (2023). Pengaruh Financial Distress, Female CEO, Profitabilitas, Opportunity dan Materialitas Terhadap Kecurangan Laporan Keuangan: Studi kasus pada perusahaan yang dikeluarkan dari indeks Pefindo25 Bursa Efek Indonesia periode 2015-2020. *Jurnal Ilmiah Akuntansi dan Keuangan*, 12(1), 44–54. <https://doi.org/10.32639/jiak.v12i1.300>
- O'Connor, J. P., Priem, R. L., Coombs, J. E., & Gilley, K. M. (2006). Do CEO Stock Options Prevent or Promote Fraudulent Financial Reporting? *Academy of Management Journal*, 49(3), 483–500. <https://doi.org/10.5465/amj.2006.21794666>
- Orazalin, N. (2019). Board gender diversity, corporate governance, and earnings management: Evidence from an emerging market. *Gender in Management: An International Journal*, 35(1), 37–60. <https://doi.org/10.1108/GM-03-2018-0027>
- Pepper, A., & Gore, J. (2015). Behavioral Agency Theory: New Foundations for Theorizing About Executive Compensation. *Journal of Management*, 41(4), 1045–1068. <https://doi.org/10.1177/0149206312461054>
- Putri, N. G., & Nr, E. (2019). Pengaruh Keahlian Akuntansi Komite Audit Dan Dewan Komisaris Wanita Terhadap Manajemen Laba. *Jurnal Eksplorasi Akuntansi*, 1(3), 1051–1067. <https://doi.org/10.24036/jea.v1i3.127>
- Rahmanto, B. T., & Daara, S. R. (2020). Diversitas Gender dan Kinerja Keuangan Sektor Farmasi Di Indonesia. *Jurnal Proaksi*, 7(2), 183–193. <https://doi.org/10.32534/jpk.v7i2.1290>
- Razak, B., & Helmy, H. (2020). Pengaruh Dewan Direksi Wanita, Dewan Komisaris Wanita Dan Kualitas Pengungkapan Corporate Social Responsibility Terhadap Manajemen Laba. *Jurnal Eksplorasi Akuntansi*, 2(4), 3434–3451. <https://doi.org/10.24036/jea.v2i4.294>
- Schwartz-Ziv, M. (2017). Gender and Board Activeness: The Role of a Critical Mass. *Journal of Financial and Quantitative Analysis*, 52(2), 751–780. <https://doi.org/10.1017/S0022109017000059>
- Scot, W. R. (2000). *Financial Accounting Theory* (2nd ed.). Prentice Hall.

- Setiawati, E., & Baningrum, R. M. (2018). Deteksi Fraudulent Financial Reporting Menggunakan Analisis Fraud Pentagon: Studi Kasus pada Perusahaan Manufaktur yang Listed Di Bei Tahun 2014-2016. *Riset Akuntansi dan Keuangan Indonesia*, 3(2), 91–106. <https://doi.org/10.23917/reaksi.v3i2.6645>
- Skousen, C. J., & Twedt, B. J. (2009). Fraud score analysis in emerging markets. *Cross Cultural Management: An International Journal*, 16(3), 301–316. <https://doi.org/10.1108/13527600910977373>
- Sultana, N., Cahan, S. F., & Rahman, A. (2020). Do Gender Diversity Recommendations in Corporate Governance Codes Matter? Evidence from Audit Committees. *AUDITING: A Journal of Practice & Theory*, 39(1), 173–197. <https://doi.org/10.2308/ajpt-52560>
- Sun, F., Wei, X., & Huang, X. (2013). CEO compensation and firm performance: Evidence from the US property and liability insurance industry. *Review of Accounting and Finance*, 12(3), 252–267. <https://doi.org/10.1108/RAF-Jan-2012-0006>
- Torchia, M., Calabrò, A., & Huse, M. (2011). Women Directors on Corporate Boards: From Tokenism to Critical Mass. *Journal of Business Ethics*, 102(2), 299–317. <https://doi.org/10.1007/s10551-011-0815-z>
- Tosi, H. L., Werner, S., Katz, J. P., & Gomez-Mejia, L. R. (2000). How Much Does Performance Matter? A Meta-Analysis of CEO Pay Studies. *Journal Of Management*, 26(2).
- Tuanakotta, T. (2010). *Akuntansi Forensik dan Auditor Infestigatif* (2nd ed.). Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Uygun, O. (2013). Earnings Management and Executive Compensation: Evidence from Banking Industry. *Banking and Finance Review*, 5(2), 33–54.
- Wahid, A. S. (2019). The Effects and the Mechanisms of Board Gender Diversity: Evidence from Financial Manipulation. *Journal of Business Ethics*, 159(3), 705–725. <https://doi.org/10.1007/s10551-018-3785-6>

- Wang, Y., Yu, M., & Gao, S. (2022a). Gender diversity and financial statement fraud. *Journal of Accounting and Public Policy*, 41(2), 106903. <https://doi.org/10.1016/j.jaccpubpol.2021.106903>
- Wang, Y., Yu, M., & Gao, S. (2022b). Gender diversity and financial statement fraud. *Journal of Accounting and Public Policy*, 41(2), 106903. <https://doi.org/10.1016/j.jaccpubpol.2021.106903>
- Wolfe, D. T., & Hermanson, D. R. (2004). The Fraud Diamond: Considering the Four Elements of Fraud. *CPA Journal*.
- Yang, D., Jiao, H., & Buckland, R. (2017). The determinants of financial fraud in Chinese firms: Does corporate governance as an institutional innovation matter? *Technological Forecasting and Social Change*, 125, 309–320. <https://doi.org/10.1016/j.techfore.2017.06.035>
- Yanti, L. D., & Riharjo, I. B. (2021). Pendeteksi Kecurangan Pelaporan Keuangan Menggunakan Fraud Pentagon Theory. *Jurnal Ilmu dan Riset Akuntansi*, 10.
- Zalata, A. M., Ntim, C., Aboud, A., & Gyapong, E. (2019). Female CEOs and Core Earnings Quality: New Evidence on the Ethics Versus Risk-Aversion Puzzle. *Journal of Business Ethics*, 160(2), 515–534. <https://doi.org/10.1007/s10551-018-3918-y>