

DAFTAR PUSTAKA

- Acfе, A. (2008). Report To The Nations On Occupational Fraud And Abuse.
- Agus Irwandi, S., & Ghozali, I. (N.D.). *Detection Fraudulent Financial Statement: Beneish M-Score Model*.
- Aida Fitri, F., Syukur, M., & Justisa, G. (N.D.). *Do The Fraud Triangle Components Motivate Fraud in Indonesia?*
- Aidafitri, F., & Arta, N. (N.D.). *Fraud In Government Agencies and Governmen Officials' Behavior: Evidence from The Press*.
- Beneish, M., Lee, C. M., & Nichols, C. (N.D.). Earnings Manipulation and Expected Returns. In *Financial Analysts Journal* (Vol. 69, Issue 2). www.cfapubs.org57
- Beneish, M. D. (N.D.). The Detection of Earnings Manipulation. In *Analysts Journal* (Vol. 55, Issue 5).
- Chapter, A. I. (2020). Survei Fraud Indonesia 2019. Association Of Certified Fraud Examiners (Acfе) Indonesia Chapter.
- Chtourou, S. M., Bédard, J., Courteau, L., Fsegs, *, & Sfax, T. (2001). *Corporate Governance and Earnings Management*.
- Darrough, M. N., & Stoughton, N. M. (1986). Moral Hazard and Adverse Selection: The Question of Financial Structure. In *Source: The Journal of Finance* (Vol. 41, Issue 2).
- Defond, M. L. (1992). The Association Between Changes in Client Firm Agency Costs And Auditor Switching. *Auditing: A Journal of Practice & Theory*, 11(1).
- Drábková, Z. (2015). Analysis of Possibilities of Detectnig The Manipulation of Financial Statements In Terms of The Ifrs And Czech Accounting Standards. *Acta Universitatis Agriculturae Et Silviculturae Mendelianae Brunensis*, 63(6), 1859–1866. <https://doi.org/10.11118/201563061859>
- Dunn, J. (1996). *Auditing: Theory And Practice*. (No Title).
- Fahlevi, M., & Moeljadi, A. S., & Djazuli, A.(2020). The Impact of Board Independence and Ceo Education on Earning Manipulation Beneish M-Score Models. *Test Engineering and Management*, 83, 18264-18276.

- Fathmaningrum, E. S., & Anggarani, G. (2021). Fraud Pentagon and Fraudulent Financial Reporting: Evidence from Manufacturing Companies in Indonesia And Malaysia. *Journal Of Accounting and Investment*, 22(3), 625–646. <https://doi.org/10.18196/Jai.V22i3.12538>
- Ghozali, I. (2018). *Application Of Multivariate Analysis with Ibm Spss 25 Program*. Semarang: Diponegoro University Publishing Agency.
- Haninun, H., & Nurdiawansyah, N. (2014). Analysis Of Effect Size Company, Profitability, And Leverage Against Social Responsibility Disclosure of Listed Mining Industry in Indonesia Stock Exchange Period 2009-2012. *Jurnal Akuntansi Dan Keuangan*, 5(1).
- Husmawati, P., Septriani, Y., Rosita, I., & Handayani, D. (2017, October). Fraud Pentagon Analysis in Assessing The Likelihood Of Fraudulent Financial Statement (Study On Manufacturing Firms Listed In Bursa Efek Indonesia Period 2013-2016). In *International Conference of Applied Science on Engineering, Business, Linguistics and Information Technology* (Pp. 45-51). Ico-Ascitech.
- Huu Anh, N., & Ha Linh, N. (2016). Using The M-Score Model in Detecting Earnings Management: Evidence from Non-Financial Vietnamese Listed Companies. In *Vnu Journal of Science: Economics and Business* (Vol. 32, Issue 2).
- Jones, S. (N.D.). *The Routledge Companion to Financial Accounting Theory*.
 Lou, Y.-I. (2009). Fraud Risk Factor of The Fraud Triangle Assessing The Likelihood Of Fraudulent Financial Reporting. In *Journal of Business & Economics Research* (Vol. 7, Issue 2).
- Kasin, S., & Arfianti, R. I. (2018). Analysis Of The Effect Of Profitability, Leverage, And Company Sizeon The Timeliness Of Financial Reporting. *Journal Of Accounting*, 7(1)
- Kassem, R., & Higson, A. (2012). British University in Egypt Corresponding Author: Rasha Kassem. *Journal Of Emerging Trends in Economics and Management Sciences*, 3(3), 191-195.
- Khairi, H., & Alfarisi, M. F. (2019). Analisis Fraud Diamond Theory dalam Mendeteksi Terjadinya Manajemen Laba pada Laporan Keuangan Perusahaan. *Jurnal Manajemen (Edisi Elektronik)*, 10(2), 176–192. <https://doi.org/10.32832/jm-uika.v10i2.2552>
- Lu, W., & Zhao, X. (2020). Research And Improvement of Fraud Identification Model of Chinese A-Share Listed Companies Based On M-Score. *Journal Of Financial Crime*, 28(2), 566–579. <https://doi.org/10.1108/Jfc-12-2019-0164>

- Maccarthy, J. (2017). Using Altman Z-Score and Beneish M-Score Models to Detect Financial Fraud And Corporate Failure: A Case Study Of Enron Corporation. *International Journal of Finance and Accounting*, 6(6), 159–166. <https://doi.org/10.5923/J.Ijfa.20170606.01>
- Mada, G. (N.D.). Suyanto-Fraudulent Financial Statement Fraudulent Financial Statement Evidence from Statement on Auditing Standard No. 99 * Suyanto**. In *Gadjah Mada International Journal of Business* (Vol. 11, Issue 1).
- Makhaiel, N., & Sherer, M. (2017). In The Name of Others: An Investigation of Earnings Management Motives in Egypt. *Journal Of Accounting in Emerging Economies*, 7(1), 61–89. <https://doi.org/10.1108/Jaee-12-2013-0059>
- Narsa, N. P. D. R. H., Afifa, L. M. E., & Wardhaningrum, O. A. (2023). Fraud Triangle and Earnings Management Based on The Modified M-Score: A Study on Manufacturing Company in Indonesia. *Heliyon*, 9(2). <https://doi.org/10.1016/J.Heliyon.2023.E13649>
- 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>
- Persons, O. S. (1999). Using Financial Information to Differentiate Failed Vs. Surviving Finance Companies in Thailand: An Implication for Emerging Economies. *Multinational Finance Journal*, 3(2), 127–145. <https://doi.org/10.17578/3-2-3>
- Puspitaningrum, D., & Atmini, S. (2012). Corporate Governance Mechanism and The Level of Internet Financial Reporting: Evidence from Indonesian Companies. *Procedia Economics and Finance*, 2, 157–166. [https://doi.org/10.1016/S2212-5671\(12\)00075-5](https://doi.org/10.1016/S2212-5671(12)00075-5)
- Repousis, S. (2016). Using Beneish Model to Detect Corporate Financial Statement Fraud in Greece. *Journal Of Financial Crime*, 23(4), 1063-1073.
- Rankin, M., Stanton, P., McGowan, S., Ferlauto, K., Tilling, M., McGowan, S., & Wiley, J. (N.D.). *Solution Manual to Accompany Contemporary Issues in Accounting*. <http://alibabadownload.com/product/contemporary-issues-in-accounting-1st-edition-rankin-solutions-manual/>
- Riantika, R. L. (2021). Anti Fraud Dan Whistleblowing Intention: Peran Intensitas Moral Dan Pengambilan Keputusan Etis. *Afre (Accounting and Financial Review)*, 4(1), 95–106. <https://doi.org/10.26905/Afr.V4i1.5957>
- Rosen, C. M. (N.D.). *Corporate Environmental Strategy and Management*. <https://www.researchgate.net/publication/237246683>

- Saputra, A. (N.D.). Pengaruh Tekanan, Kesempatan Dan Rasionalisasi Keuangan Terhadap Manajemen Laba. *Jurnal Ilmiah Akuntansi Dan Keuangan*, 5(3), 2022. <https://Journal.Ikopin.Ac.Id/Index.Php/Fairvalue>
- Selvy Anggraini, & Afrizal Nilwan. (2024). The Effect of Profitability and Leverage on The Timeliness Of Financial Reporting. *International Journal of Accounting, Management, Economics and Social Sciences (Ijamesc)*, 2(1), 352–364. <https://doi.org/10.61990/Ijamesc.V2i1.187>
- Setiawan, D., Prabowo, R., Arnita, V., & Wibawa, A. (2019). Does Corporate Social Responsibility Affect Earnings Management? Evidence From the Indonesian Banking Industry. *Business: Theory And Practice*, 20, 372–378. <https://doi.org/10.3846/Btp.2019.35>
- Situngkir, N. C., & Triyanto, D. N. (2020). Detecting Fraudulent Financial Reporting Using Fraud Score Model and Fraud Pentagon Theory: Empirical Sofia Study of Companies Listed In The Lq 45 Index. *The Indonesian Journal of Accounting Research*, 23(03). <https://doi.org/10.33312/Ijar.486>
- Prima Dewi, Dan. (2024). Clarissya Dan Dewi: Faktor-Faktor Yang Memengaruhi Kinerja Keuangan. Faktor-Faktor Yang Memengaruhi Kinerja Keuangan. In *Jurnal Multiparadigma Akuntansi: Vol. Vi* (Issue 2).
- Zolotoy, L., O'sullivan, D., & Chen, Y. (2019). Local Religious Norms, Corporate Social Responsibility, And Firm Value. *Journal of Banking & Finance*, 100, 218–233. <https://doi.org/https://doi.org/10.1016/J.Jbankfin.2019.01.015>.