

DAFTAR PUSTAKA

- Aboud, A., & Robinson, B. (2022). Fraudulent financial reporting and data analytics: an explanatory study from Ireland. *Accounting Research Journal*, 35(1), 21–36. <https://doi.org/10.1108/ARJ-04-2020-0079>
- Achakzai, M. A. K., & Peng, J. (2023). Detecting financial statement fraud using dynamic ensemble machine learning. *International Review of Financial Analysis*, 89(July), 1–12. <https://doi.org/10.1016/j.irfa.2023.102827>
- Achmad, T., Ghozali, I., Helmina, M. R. A., Hapsari, D. I., & Pamungkas, I. D. (2023). Detecting Fraudulent Financial Reporting Using the Fraud Hexagon Model: Evidence from the Banking Sector in Indonesia. *Economies*, 11(1), 1–17. <https://doi.org/10.3390/economies11010005>
- Achmad, T., Ghozali, I., & Pamungkas, I. D. (2022). Hexagon Fraud: Detection of Fraudulent Financial Reporting in State-Owned Enterprises Indonesia. *Economies*, 10(1), 1–16. <https://doi.org/10.3390/economies10010013>
- Achmad, T., Hapsari, D. I., & Pamungkas, I. D. (2022). 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*, 19, 124–133. <https://doi.org/10.37394/23207.2022.19.13>
- Adetunji, A. J. (2024). Whistleblowing: interrogating the complexities of law, governance, and freedom of expression in developing nations. *Journal of Money Laundering Control*, 27(2), 262–274. <https://doi.org/10.1108/JMLC-05-2023-0096>
- Agusputri, H., & Sofie, S. (2019). Faktor - Faktor Yang Berpengaruh Terhadap Fraudulent Financial Reporting Dengan Menggunakan Analisis Fraud Pentagon. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 14(2), 105–124. <https://doi.org/10.25105/jipak.v14i2.5049>
- Alfarago, D., & Mabrus, A. (2022). Do Fraud Hexagon Components Promote Fraud in Indonesia? *Etikonomi*, 21(2), 399–410. <https://doi.org/10.15408/etk.v21i2.24653>
- Alifatul Akmal Al Hasyim, Nur Isna Inayati, Ani Kusbandiyah, & Tiara Pandansari. (2022). Pengaruh Transfer Pricing, Kepemilikan Asing, Dan Intensitas Modal Terhadap Penghindaran Pajak. *Jurnal Akuntansi Dan Pajak*, 23(02), 1–12.
- Andrew, A., Candy, C., & Robin, R. (2022). Detecting Fraudulent of Financial Statements Using Fraud S.C.O.R.E Model and Financial Distress. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 6(1), 211–222. <https://doi.org/10.29040/ijebar.v6i1.4394>
- Association of Certified Fraud Examiners (ACFE). (2022). Occupational Fraud 2022: A Report to the nations. *Association of Certified Fraud Examiners*, 1–96.

- Association of Certified Fraud Examiners (ACFE). (2024). The Nations Occupational Fraud 2024 :A Report To The Nations. *Association of Certified Fraud Examiners*, 1–106.
- Association of Certified Fraud Examiners Indonesia. (2019). Survei Fraud Indonesia 2019. *Indonesia Chapter #111*, 53(9), 1–76. <https://acfe-indonesia.or.id/survei-fraud-indonesia/>
- Aulia Haqq, A. P. N., & Budiwitjaksono, G. S. (2020). Analisa teori fraud pentagon sebagai pendekripsi kecurangan pada laporan keuangan. *Journal of Economics, Business, & Accountancy Ventura*, 22(3), 319–332. <https://doi.org/10.14414/jebav.v22i3.1788>
- Biduri, S., & Tjahjadi, B. (2024). Determinants of financial statement fraud: the perspective of pentagon fraud theory (evidence on Islamic banking companies in Indonesia). *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-08-2022-0213>
- Bifadli, I., Hardi, H., & Putra, F. (2023). Deteksi Financial Statement Fraud Dengan Analisis Fraud Hexagon. *Jurnal Akuntansi Bisnis*, 16(2), 112–129. <https://doi.org/10.30813/jab.v16i2.3585>
- Billa, R. D. S., & Indriani, M. (2023). Pengaruh Pengendalian Internal Dan Audit Internal Terhadap Pencegahan Fraud Dengan Anti-Fraud Awareness Sebagai Pemoderasi Pada Industri Perbankan Indonesia. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 8(1), 135–145. <https://doi.org/10.24815/jimeka.v8i1.22138>
- Budi Yanti, H., Mayangsari, S., Wiyono, S., Noor, I. N., Siregar, M., & Desiani, I. (2023). Prediction of Financial Reporting Fraud With Crowe'S Fraud Pentagon Model. *Media Riset Akuntansi, Auditing & Informasi*, 23(1), 183–202. <https://doi.org/10.25105/mraai.v23i1.17293>
- Budiatmaja, R., & Ramadhan, Y. (2022). The Influence of Internal Control, Company SOP and Auditor Professionalism on Fraud Prevention Measures. *Jurnal ASET (Akuntansi Riset)*, 14(1), 043–062. <https://doi.org/10.17509/jaset.v13i2.39313>
- Bursa Efek Indonesia. (2021). Panduan IDX Industrial Classification. *Indonesia Stock Exchange*, 1(Januari), 1–35. <https://www.idx.co.id/produk/indeks/>
- Cai, S., & Xie, Z. (2024). Explainable fraud detection of financial statement data driven by two-layer knowledge graph. *Expert Systems with Applications*, 246(August 2023), 1–10. <https://doi.org/10.1016/j.eswa.2023.123126>
- Chandra, C., Khalila, S. Z., & Sinaga, R. R. (2023). Fraudulent Financial Reporting Analysis Using Fraud Diamond Theory in Indonesia Manufacturing Industry Analisis Fraudulent Financial Reporting Menggunakan Fraud Diamond Pada Industri Manufaktur. *Jurnal Riset Akuntansi Dan Auditing*, 10(November), 27–44. <https://doi.org/10.55963/jraa.v10i3.579>

- Cheliatsidou, A., Sariannidis, N., Garefalakis, A., Azibi, J., & Kagias, P. (2023). The international fraud triangle. *Journal of Money Laundering Control*, 26(1), 106–132. <https://doi.org/10.1108/JMLC-09-2021-0103>
- Choi, J. H., & Gipper, B. (2024). Fraudulent financial reporting and the consequences for employees. *Journal of Accounting and Economics*, xx(xx), 1–27. <https://doi.org/10.1016/j.jacceco.2024.101673>
- Cressey, D. R. (1953). *Other People's Money: A Study in the Social Psychology of Embezzlement*. New York: The Free Press.
- Dechow, P. M., Ge, W., Larson, C. R., & Sloan, R. G. (2011). Predicting Material Accounting Misstatements. *Contemporary Accounting Research*, 28(1), 17–82. <https://doi.org/10.1111/j.1911-3846.2010.01041.x>
- Demetriades, P., & Owusu-Agyei, S. (2022). Fraudulent financial reporting: an application of fraud diamond to Toshiba's accounting scandal. *Journal of Financial Crime*, 29(2), 729–763. <https://doi.org/10.1108/JFC-05-2021-0108>
- Dinasmara, C. K., & Adiwibowo, A. S. (2020). Deteksi Kecurangan Laporan Keuangan Menggunakan Beneish M-Score Dan Prediksi Kebengkrutan Menggunakan Altman Z-Score (Studi Empiris pada Perusahaan yang Termasuk dalam Indeks LQ – 45 Tahun 2016 – 2018). *Diponegoro Journal Of Accounting*, 9(3), 1–15.
- Dwiyanti, D., Wicaksono, A. P. N., & Ulum, I. (2022). Internal Control System, Whistleblowing System, Organizational Commitment and Fraud Prevention: Individual Morality as A Moderating Variable. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 9(2), 172–188. <https://doi.org/10.30656/jak.v9i2.4577>
- Eny Kusumawati, Ika Putri Yuliantoro, E. P. (2021). Pentagon Fraud Analysis in Detecting Fraudulent Financial Reporting Using F-Score Model. *JURNAL Riset Akuntansi Dan Keuangan Indonesia*, 6(1), 74–89. <https://doi.org/10.31002/rak.v5i2.3658>
- 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>
- Fitriana, Saepudin, D., & Agus Santoso, R. (2021). Fraud Diamond Theory Detect Financial Statement Fraud in Manufac-turing Companies on The Indonesia Stock Exchange. *International Business and Accounting Research Journal*, 5(2), 93–105. <http://journal.stebilampung.ac.id/index.php/ibarj>
- Ghaisani, H. M., & Bawono, A. D. B. (2022). Analysis of Financial Statement Fraud: The Vousinas Fraud Hexagon Model Approach and the Audit

- Committe as Moderating Variable. *The International Journal Of Business Management and Technology*, 6(6), 115–125. www.theijbmt.com
- Hanisah, Anita Primastiwi, D. K. W. (2021). Fraud Prevention of Government Procurement of Goods and Services in Local Government. *Jurnal Akuntansi*, 25(2), 256–275. <https://doi.org/10.24912/ja.v25i2.809>
- Hassan, S. W. U., Kiran, S., Gul, S., Khatatbeh, I. N., & Zainab, B. (2023). The perception of accountants/auditors on the role of corporate governance and information technology in fraud detection and prevention. *Journal of Financial Reporting and Accounting*. <https://doi.org/10.1108/JFRA-05-2023-0235>
- Hidajat, T. (2020). Rural banks fraud: a story from Indonesia. *Journal of Financial Crime*, 27(3), 933–943. <https://doi.org/10.1108/JFC-01-2020-0010>
- Imtikhani, L., & Sukirman, S. (2021). Determinan Fraudulent Financial Statement Melalui Perspektif Fraud Hexagon Theory Pada Perusahaan Pertambangan. *Jurnal Akuntansi Bisnis*, 19(1), 96–113. <https://doi.org/10.24167/jab.v19i1.3654>
- Indriaty, L., & Thomas, G. N. (2023). Analysis of Hexagon Fraud Model, the S.C.C.O.R.E Model Influencing Fraudulent Financial Reporting on State-Owned Companies of Indonesia. *Economics*, 11(s1), 73–92. <https://doi.org/10.2478/eoik-2023-0060>
- Jaswadi, J., Purnomo, H., & Sumiadji, S. (2022). Financial statement fraud in Indonesia: a longitudinal study of financial misstatement in the pre- and post-establishment of financial services authority. *Journal of Financial Reporting and Accounting*, 1–19. <https://doi.org/10.1108/JFRA-10-2021-0336>
- Jensen, C., & Meckling, H. (1976). Theory Of The Firm : Managerial Behavior , Agency Costs And Ownership Structure I . Introduction and summary In this paper WC draw on recent progress in the theory of (1) property rights , firm . In addition to tying together elements of the theory of e. *Journal of Financial Economic*, 3, 305–360.
- Kaab Omeir, A., Vasiliauskaite, D., & Soleimanizadeh, E. (2023). Detection of Financial Statements Fraud Using Beneish and Dechow Models. *Journal of Governance and Regulation*, 12(3 Special Issue), 334–344. <https://doi.org/10.22495/jgrv12i3siart15>
- Kalovya, O. Z. (2023). Determinants of occupational fraud losses: offenders, victims and insights from fraud theory. *Journal of Financial Crime*, 30(2), 361–376. <https://doi.org/10.1108/JFC-10-2019-0136>
- Kassem, R. (2023). External auditors' use and perceptions of fraud factors in assessing fraudulent financial reporting risk (FFRR): Implications for audit policy and practice. *Security Journal*, 1–21.

- <https://doi.org/10.1057/s41284-023-00399-w>
- Khamainy, A. H., Ali, M., & Setiawan, M. A. (2022). Detecting financial statement fraud through new fraud diamond model: the case of Indonesia. *Journal of Financial Crime*, 29(3), 925–941. <https://doi.org/10.1108/JFC-06-2021-0118>
- Made, K. A., Cahyaningsih, D. S., & Djati, W. (2023). Fraud Diamond: Four Elements of Financial Report Fraud Detection – Study on Coal Producers. *Journal of Research on Business and Tourism*, 3(1), 55–64. <https://doi.org/10.37535/104003120236>
- Mahya, L., Mohd, Z., Kurniawan, F. A., Madura, T., Teknologi, U., & Alam, S. (2023). Fraud Detection Andinvestigation : A Bibliometric Analysis. *Jurnal Reviu Akuntansi Dan Keuangan*, 13(3), 588–613. <https://doi.org/10.22219/jrak.v13i3.28487>
- Makridou, G., Doumpos, M., & Lemonakis, C. (2023). Relationship between ESG and corporate financial performance in the energy sector: empirical evidence from European companies. *International Journal of Energy Sector Management*, 1–23. <https://doi.org/10.1108/IJESM-01-2023-0012>
- Mangala, D., & Soni, L. (2023). A systematic literature review on frauds in banking sector. *Journal of Financial Crime*, 30(1), 285–301. <https://doi.org/10.1108/JFC-12-2021-0263>
- Maryani, N., Natita, R. K., Rudiana, & Herawati, T. (2022). Fraud Hexagon Elements as a Determination of Fraudulent Financial Reporting in Financial Sector Services. *Budapest International Research and Critics Institute Journal*, 5(1), 4300–4314. <https://doi.org/10.33258/birci.v5i1.4136>
- Maspupah, H., & Aprianif, A. (2023). Pengaruh Reward Dan Punishment Terhadap Kedisiplinan Siswa. *JM2PI: Jurnal Mediakarya Mahasiswa Pendidikan Islam*, 3(2), 1–14. <https://doi.org/10.33853/jm2pi.v3i2.518>
- Maulidi, A. (2023). Philosophical understanding of the dynamics and control of occupational fraud in the public sector: contingency analysis. *International Journal of Ethics and Systems*, 39(2), 432–463. <https://doi.org/10.1108/IJOES-04-2022-0078>
- Medlar, I., & Umar, H. (2023). Fraud diamond analysis of financial statement fraud. *Journal of Management*, 13(3), 2132–2143.
- Meidjati, & Amin, M. N. (2022). Detecting Fraudulent Financial Reporting Through Hexagon Fraud Model: Moderating Role of Income Tax Rate. *International Journal of Social and Management Studies (IJOSMAS)*, 3(2), 311–322. <http://www.ijosmas.org>
- Meiryani, Isa, S. M., & Kerta, J. M. (2024). Money laundering in corruption cases in Indonesia. *Journal of Money Laundering Control*, 27(1), 127–138.

- <https://doi.org/10.1108/JMLC-05-2022-0069>
- Monteverde, V. H. (2023). New fraud star theory and behavioural sciences. *Journal of Financial Crime*, 30(4), 983–998. <https://doi.org/10.1108/JFC-06-2020-0114>
- Naldo, R. R., & Widuri, R. (2023). Fraudulent Financial Reporting and Fraud Hexagon: Evidence from Infrastructure Companies in ASEAN. *Economic Affairs (New Delhi)*, 68(3), 1455–1468. <https://doi.org/10.46852/0424-2513.3.2023.14>
- Normasari, E., & Sekar Mayangsari. (2022). Influence of Fraud Star and Digital Banking on Ffr in Banking Sector and the Moderating Role of Foreign Ownership. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 7(2), 1319–1342. <https://doi.org/10.20473/jraba.v7i2.38398>
- Novita Rahayu, & Pupung Purnamasari. (2023). Pengaruh Fraud Triangle Theory dan Ukuran Perusahaan terhadap Kecurangan Laporan. *Bandung Conference Series: Accountancy*, 3(2), 873–882. <https://doi.org/10.29313/bcsa.v3i2.8616>
- Nugroho, D., & Diyanty, V. (2022). Hexagon Fraud in Fraudulent Financial Statements: the Moderating Role of Audit Committee. *Jurnal Akuntansi Dan Keuangan Indonesia*, 19(1), 46–67. <https://doi.org/10.21002/jaki.2022.03>
- Nurhakim, A. L., & Harto, P. (2023). Kecurangan, BUMN Fraud Pentagon: Deteksi Kecurangan Laporan Keuangan Pada Badan Usaha Milik Negara. *E-Jurnal Akuntansi*, 33(2), 311–330. <https://doi.org/10.24843/eja.2023.v33.i02.p03>
- Otchere, O. A. S., Owusu, G. M. Y., & Bekoe, R. A. (2023). Determinants of whistleblowing intentions of accountants: a middle range theoretical perspective. *Journal of Financial Crime*, 30(5), 1162–1181. <https://doi.org/10.1108/JFC-07-2022-0168>
- Otoritas Jasa Keuangan Indonesia. (2019). Peraturan Otoritas Jasa Keuangan No.39 Tahun 2019 Tentang Penerapan Strategi Anti Fraud pada Bank Umum. *OJK Indonesia*, 15–16.
- Pinheiro, A. B., Panza, G. B., Berhorst, N. L., Toaldo, A. M. M., & Segatto, A. P. (2023). Exploring the relationship among ESG, innovation, and economic and financial performance: evidence from the energy sector. *International Journal of Energy Sector Management*, 1–17. <https://doi.org/10.1108/IJESM-02-2023-0008>
- Prena, G. Das, & Kusmawan, R. M. (2020). Faktor-faktor Pendukung Pencegahan Fraud pada Bank Perkreditan Rakyat. *Jurnal Ilmiah Akuntansi*, 5(1), 84–105. <https://doi.org/10.23887/jia.v5i1.24275>
- Putri, N. S., & Januarti, I. (2023). Perspektif Fraud Diamond dalam Mendeteksi

- Kemungkinan Kecurangan Laporan Keuangan. *E-Jurnal Akuntansi*, 33(3), 619–633. <https://doi.org/10.24843/eja.2023.v33.i03.p03>
- Putu Nadiani Putri Utama, D. K. R. (2023). Analisis Persepsi Pegawai terhadap Deteksi Occupational Fraud melalui New Fraud Star Theory (Studi Kasus pada PT XYZ). *ABIS: Accounting and Business Information Systems Journal*, 11(1), 1–34.
- Rahman, M. J., & Jie, X. (2024). Fraud detection using fraud triangle theory: evidence from China. *Journal of Financial Crime*, 31(1), 101–118. <https://doi.org/10.1108/JFC-09-2022-0219>
- Riandani, M. A., & Rahmawati, E. (2019). Pengaruh Fraud Pentagon, Kepemilikan Institusional dan Asimetris Informasi Terhadap Kecurangan Laporan Keuangan (Studi Empiris pada Perusahaan Perbankan yang Terdaftar Di Bursa Efek Indonesia Tahun 2015-2017). *Reviu Akuntansi Dan Bisnis Indonesia*, 3(2), 179–189. <https://doi.org/10.18196/rab.030244>
- Sadda, Y., & Januarti, I. (2023). Model Vousinas Dan Kecurangan Laporan Keuangan : Bukti Dari Perusahaan Perbankan Di Indonesia. *Jurnal Studi Akuntansi Dan Keuangan*, 6(2), 355–374.
- Sahla, W. A., & Ardianto, A. (2023). Ethical values and auditors fraud tendency perception: testing of fraud pentagon theory. *Journal of Financial Crime*, 30(4), 966–982. <https://doi.org/10.1108/JFC-04-2022-0086>
- Sari, M. P., Sihombing, R. M., Utaminingsih, N. S., Jannah, R., & Raharja, S. (2024). Analysis of Hexagon on Fraudulent Financial Reporting with The Audit Committee and Independent Commissioners as Moderating Variables. *Quality - Access to Success*, 25(198), 10–19. <https://doi.org/10.47750/QAS/25.198.02>
- Sekaran & Roger. (2016). Research Methods For Business. In *John Wiley & Sons Ltd, United Kingdom*. (Vol. 3, Issue 1). <https://medium.com/@arifwicaksana/pengertian-use-case-a7e576e1b6bf>
- Setyono, D., Hariyanto, E., Wahyuni, S., & Pratama, B. C. (2023). Penggunaan Fraud Hexagon dalam Mendeteksi Kecurangan Laporan Keuangan. *Owner*, 7(2), 1036–1048. <https://doi.org/10.33395/owner.v7i2.1325>
- Shahana, T., Lavanya, V., & Bhat, A. R. (2023). State of the art in financial statement fraud detection: A systematic review. *Technological Forecasting and Social Change*, 192(April), 1–24. <https://doi.org/10.1016/j.techfore.2023.122527>
- Sholikatun, R., & Makaryanawati, M. (2023). Determinan Kecurangan Laporan Keuangan (Perspektif Fraud Hexagon Theory). *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 7(3), 328–350. <https://doi.org/10.24034/j25485024.y2023.v7.i3.5484>
- Shonhadji, N., & Maulidi, A. (2021). The roles of whistleblowing system and fraud

- awareness as financial statement fraud deterrent. *International Journal of Ethics and Systems*, 37(3), 370–389. <https://doi.org/10.1108/IJOES-09-2020-0140>
- Situngkir, N. C., & Triyanto, D. N. (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(03), 373–410. <https://doi.org/10.33312/ijar.486>
- Skousen, C. J., Smith, K. R., & Wright, C. J. (2009). Detecting and predicting financial statement fraud: The effectiveness of the fraud triangle and SAS No. 99. *Advances in Financial Economics*, 13(99), 53–81. [https://doi.org/10.1108/S1569-3732\(2009\)0000013005](https://doi.org/10.1108/S1569-3732(2009)0000013005)
- Sudjono, A. C. (2023). Do Good Corporate Governance and Whistleblowing Systems in Bank Industry Effectively Support Fraud Detection and Prevention? *Asia Pacific Fraud Journal*, 8(1), 155–168. <https://doi.org/10.21532/afjournal.v8i1.296>
- Sudrajat, S., Suryadnyana, N. A., & Supriadi, T. (2023). Fraud Hexagon: Detection of Fraud of Financial Report in State-owned Enterprises in Indonesia. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 9(1), 87–102. <https://doi.org/10.28986/jtaken.v9i1.1358>
- Sukmadilaga, C., Winarningsih, S., Handayani, T., Herianti, E., & Ghani, E. K. (2022). Fraudulent Financial Reporting in Ministerial and Governmental Institutions in Indonesia: An Analysis Using Hexagon Theory. *Economies*, 10(86), 1–14. <https://doi.org/10.3390/economics10040086>
- Tarjo, T., Anggono, A., & Sakti, E. (2021). Detecting Indications of Financial Statement Fraud: a Hexagon Fraud Theory Approach. *AKRUAL: Jurnal Akuntansi*, 13(1), 119–131. <https://doi.org/10.26740/jaj.v13n1.p119-131>
- Theodorus M. Tuanakotta. (2010). *Akuntansi Forensik & Audit Investigatif*. Penerbit Salemba Empat, 944 Hlm. <https://penerbitsalemba.com/>
- Tri Bagus Prabowo, & Rezya Agnesica Sihaloho. (2023). Analisis Ketergantungan Indonesia Pada Teknologi Asing Dalam Sektor Energi dan Dampaknya Pada Keamanan Nasional. *Jurnal Lemhannas RI*, 11(1), 72–82. <https://doi.org/10.55960/jlri.v11i1.426>
- Vousinas, G. L. (2019). Advancing theory of fraud: the S.C.O.R.E. model. *Journal of Financial Crime*, 26(1), 372–381. <https://doi.org/10.1108/JFC-12-2017-0128>
- Wahyu, R. I., & Muhamad, S. (2023). Analisis Faktor-Faktor Yang Mempengaruhi Nilai Perusahaan Pada Perusahaan Sektor Energi Yang Terdaftar Di BEI Periode 2015-2019. *Diponegoro Journal Of Management*, 12, 1–14.
- Wang, Y., Ashton, J. K., & Jaafar, A. (2023). Financial statement fraud, recidivism

- and punishment. *Emerging Markets Review*, 56, 1–20. <https://doi.org/10.1016/j.ememar.2023.101033>
- Wijaya, T., & Witjaksono, A. (2023). Unmasking Financial Deception: Unraveling the Fraud Hexagon'S Influence on Detecting Financial Statement Fraud in Indonesian Public Companies. *Journal of Applied Finance and Accounting*, 10(1), 47–56. <https://doi.org/10.21512/jafa.v10i1.9927>
- Wilantari, N. M., & Ariyanto, D. (2023). Determinan Fraud Hexagon Theory dan Indikasi Financial Statement Fraud. *E-Jurnal Akuntansi*, 33(1), 87–103. <https://doi.org/10.24843/eja.2023.v33.i01.p07>
- Wolfe, D. T., & Hermanson, D. R. (2004). The FWolfe, 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.
- Yadiati, W., Rezwiandhari, A., & Ramdany. (2023). Detecting Fraudulent Financial Reporting In State-Owned Company: Hexagon Theory Approach. *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 10(1), 128–147. <https://doi.org/10.30656/jak.v10i1.5676>
- Yarana, C. (2023). Factors Influencing Financial Statement Fraud: An Analysis of the Fraud Diamond Theory from Evidence of Thai Listed Companies. *WSEAS Transactions on Business and Economics*, 20, 1659–1672. <https://doi.org/10.37394/23207.2023.20.147>
- Yulianti, Y., Pratami, S. R., Widowati, Y. S., & Prapti, L. (2019). Influence of fraud pentagon toward fraudulent financial reporting in Indonesia an empirical study on financial sector listed in Indonesian stock exchange. *International Journal of Scientific and Technology Research*, 8(8), 237–242.
- Yusrianti, H., Ghozali, I., Yuyetta, E., Aryanto, & Meirawati, E. (2020). Financial statement fraud risk factors of fraud triangle: Evidence from Indonesia. *International Journal of Financial Research*, 11(4), 36–51. <https://doi.org/10.5430/ijfr.v11n4p36>
- Zenzerović, R., & Šajrih, J. (2023). Financial statements fraud identifiers. *Economic Research-Ekonomska Istrazivanja*, 36(3), 1–13. <https://doi.org/10.1080/1331677X.2023.2218916>
- Zhou, L., Duan, Y., & Wei, W. (2023). Research on the Financial Data Fraud Detection of Chinese Listed Enterprises by Integrating Audit Opinions. *KSII Transactions on Internet and Information Systems*, 17(12), 3218–3241. <https://doi.org/10.3837/tiis.2023.12.001>